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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
December 31, 1982

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1982

Retail Sales tax due the Department of Revenue, during the quarter ending December 31, 1982, amounted to $115,939,646, an increase of 5.14 percent from the same quarter in 1981. The number of businesses filing returns increased from 95,481 to 96,910 or 1.5 percent during the same period.

Retail Sales Tax by Business Group

During this period, the Utilities Group showed the largest increase in collections with a 9.66 percent increase. The Services Group followed with an increase of 8.43 percent. The number of businesses showed an increase of 1.5 percent as compared with a decrease of -2.35 percent during the same period in 1981. Nine business groups reported an increase in the number of filers. The Specialty Retail and Services Groups showed the largest increase with 8.36 percent and 5.00 percent respectively, while Motor Vehicles (-3.96 percent) and Home Furnishing (-3.26 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 81	# Bus. Dec. 82	% Change # Bus.	Tax Dec. 81	Tax Dec. 82	% Change Tax
Nonresidents	52	41	-21.15%	$ 186,499	$ 122,456	-34.34%
Utilities	2,193	2,263	3.19	15,226,596	16,698,166	9.66
Building Materials	2,968	2,920	-1.62	6,236,024	6,616,712	6.10
General Merchandise	1,368	1,391	1.68	14,596,702	15,253,318	4.50
Food Dealers	2,331	2,417	3.69	5,018,459	5,030,171	0.23
Motor Vehicle	6,313	6,063	-3.96	6,397,609	6,570,973	2.71
Apparel	2,460	2,489	1.18	4,151,330	4,332,440	4.36
Home Furnishings	3,187	3,083	-3.26	3,834,371	3,940,488	2.77
Eating and Drinking	6,549	6,819	4.12	8,122,682	8,740,616	7.61
Specialty Retail	16,158	17,509	8.36	10,040,569	10,409,515	3.67
Services	24,961	26,209	5.00	10,575,498	11,466,745	8.43
Wholesale Goods	9,046	9,237	2.11	17,536,288	18,499,888	5.49
Miscellaneous	10,611	10,612	0.01	6,575,965	6,760,240	2.80
Late Filers	7,284	5,857	-19.59	1,777,478	1,497,918	-15.73
TOTALS	95,481	96,910	1.50%	$110,276,070	$115,939,646	5.14%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1982

Counties	Returns	Taxable Sales	Computed Tax
Adair	391	$ 12,487,747	$ 374,572
Adams	216	6,173,241	185,166
Allamakee	570	16,657,365	499,674
Appanoose	551	15,830,021	474,698
Audubon	354	9,541,810	286,203
Benton	799	21,517,490	645,485
Black Hawk	3,651	190,366,769	5,709,420
Boone	834	23,928,139	717,742
Bremer	850	26,427,455	792,512
Buchanan	730	22,642,255	679,218
Buena Vista	841	31,913,498	957,147
Butler	682	16,443,408	493,238
Calhoun	543	14,254,301	427,613
Carroll	882	35,327,781	1,059,734
Cass	775	25,673,287	770,198
Cedar	721	19,644,109	589,245
Cerro Gordo	1,573	77,076,180	2,312,001
Cherokee	625	22,248,736	667,417
Chickasaw	549	15,598,383	467,937
Clarke	315	9,507,741	285,240
Clay	815	33,754,898	1,012,402
Clayton	826	20,163,592	604,876
Clinton	1,592	66,286,973	1,988,555
Crawford	683	20,819,804	624,546
Dallas	1,024	28,722,802	861,625
Davis	342	6,786,608	203,572
Decatur	335	5,926,572	177,761
Delaware	561	19,209,437	576,245
Des Moines	1,284	63,999,386	1,919,904
Dickinson	682	15,805,934	474,062
Dubuque	2,403	123,978,475	3,718,781
Emmet	491	16,288,926	488,508
Fayette	858	29,499,494	884,762
Floyd	683	21,230,434	636,772
Franklin	503	17,295,088	518,808
Fremont	338	8,620,867	258,599
Greene	493	14,392,024	431,735
Grundy	513	13,903,961	417,066
Guthrie	491	10,484,259	314,502
Hamilton	726	22,544,837	676,217
Hancock	492	14,420,988	432,639
Hardin	917	30,813,655	924,283
Harrison	544	14,355,614	430,647
Henry	639	23,628,428	708,872
Howard	431	13,340,396	400,200
Humboldt	499	15,041,102	451,244
Ida	367	12,063,871	361,905
Iowa	598	20,929,281	627,859
Jackson	795	20,532,391	615,812
Jasper	1,166	40,704,198	1,220,948

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	573	$ 17,887,310	$ 536,372
Johnson	1,988	107,132,387	3,213,319
Jones	754	21,628,365	648,829
Keokuk	585	12,169,328	365,063
Kossuth	847	30,711,980	921,040
Lee	1,267	51,953,912	1,558,306
Linn	4,555	272,977,723	8,188,774
Louisa	333	8,693,073	260,775
Lucas	382	9,198,783	275,949
Lyon	486	10,882,965	326,438
Madison	419	9,455,404	283,679
Mahaska	828	29,399,101	881,969
Marion	891	27,916,116	837,428
Marshall	1,238	54,920,207	1,647,277
Mills	356	10,612,805	318,374
Mitchell	451	13,087,696	392,621
Monona	468	12,990,728	389,713
Monroe	302	6,863,989	205,906
Montgomery	514	16,413,614	492,221
Muscatine	1,132	49,904,351	1,496,976
O'Brien	740	19,962,935	598,797
Osceola	314	8,694,876	260,825
Page	716	23,986,655	719,581
Palo Alto	453	13,253,961	397,586
Plymouth	790	23,913,195	717,320
Pocahontas	498	12,008,127	360,230
Polk	8,308	607,315,355	18,218,700
Pottawattamie	1,974	90,393,068	2,711,677
Poweshiek	695	26,185,441	785,543
Ringgold	243	4,837,967	145,117
Sac	578	14,787,962	443,629
Scott	3,758	238,535,590	7,154,741
Shelby	591	18,023,315	540,592
Sioux	1,130	34,211,875	1,026,290
Story	1,855	82,766,852	2,482,670
Tama	687	19,995,074	599,764
Taylor	366	5,598,487	167,902
Union	477	16,515,578	495,469
Van Buren	374	4,292,926	128,711
Wapello	1,181	44,565,811	1,336,524
Warren	844	18,902,284	567,014
Washington	840	25,903,236	776,961
Wayne	375	5,576,753	167,289
Webster	1,511	70,903,467	2,126,934
Winnebago	493	14,206,443	426,090
Winneshiek	743	22,157,411	664,482
Woodbury	2,577	160,629,611	4,818,455
Worth	312	7,940,259	238,204
Wright	677	21,434,382	642,979
Nonresidents	41	4,081,824	122,456
Late Filers	5,857	49,944,226	1,497,918
TOTAL	96,910	$3,865,128,794	$115,939,646

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1983

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$41,671,951	35.94%
25,000 TO 50,000	$15,029,890	12.96%
10,000 TO 25,000	$9,082,854	7.83%
5,000 TO 10,000	$14,737,864	12.71%
2,500 TO 5,000	$9,628,491	8.30%
1,000 TO 2,500	$10,122,632	8.73%
500 TO 1,000	$5,775,464	4.98%
TOWNS UNDER 500	$3,448,818	2.97%
NON-PERMIT	$203,648	.18%
RURAL	$6,115,578	5.27%
OTHERS	$122,456	.11%
TOTALS	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1982

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	28,949	32.00%	$159,897	.14%
25.00 -	49.99	7,471	8.26%	$268,404	.23%
50.00 -	99.99	8,281	9.16%	$593,920	.51%
100.00 -	149.99	4,969	5.49%	$612,945	.53%
150.00 -	199.99	3,464	3.83%	$601,247	.52%
200.00 -	249.99	2,790	3.08%	$624,786	.54%
250.00 -	499.99	9,333	10.32%	$3,384,122	2.92%
500.00 -	999.99	9,479	10.48%	$6,787,396	5.85%
1,000.00 -	1,499.99	4,436	4.90%	$5,423,389	4.68%
1,500.00 -	1,999.99	2,666	2.95%	$4,609,101	3.98%
2,000.00 -	2,499.99	1,593	1.76%	$3,555,176	3.07%
2,500.00 -	2,999.99	1,172	1.30%	$3,206,876	2.77%
3,000.00 -	3,999.99	1,497	1.66%	$5,177,320	4.47%
4,000.00 -	4,999.99	974	1.08%	$4,331,601	3.74%
5,000.00 -	9,999.99	1,976	2.18%	$13,682,428	11.80%
10,000.00 -	24,999.99	1,054	1.17%	$15,729,505	13.57%
25,000.00 -	49,999.99	209	.23%	$6,919,005	5.97%
50,000.00 -	99,999.99	73	.08%	$5,001,410	4.31%
100,000.00 &	OVER	67	.07%	$35,273,116	30.42%
TOTALS		90,453	100.00%*	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1982

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	22,150	24.49%	$2,276,572	.03%	$105,364	.09%
500 - 999	5,603	6.19%	$4,084,179	.05%	$126,574	.11%
1,000 - 1,999	7,041	7.78%	$10,232,337	.12%	$298,743	.25%
2,000 - 2,999	4,396	4.86%	$10,871,212	.13%	$297,850	.26%
3,000 - 3,999	3,154	3.49%	$10,962,112	.13%	$300,540	.26%
4,000 - 4,999	2,500	2.76%	$11,226,457	.13%	$295,941	.26%
5,000 - 9,999	7,847	8.68%	$57,047,122	.68%	$1,460,910	1.26%
10,000 - 24,999	11,742	12.98%	$193,623,073	2.31%	$4,821,946	4.16%
25,000 - 49,999	8,272	9.15%	$293,496,712	3.50%	$6,774,180	5.84%
50,000 - 99,999	6,632	7.33%	$467,748,836	5.58%	$9,644,696	8.32%
100,000 - 249,999	5,890	6.51%	$926,955,964	11.06%	$16,003,718	13.80%
250,000 - 499,999	2,490	2.75%	$872,000,441	10.40%	$12,589,220	10.86%
500,000 - 999,999	1,525	1.69%	$1,064,508,425	12.70%	$12,727,539	10.98%
1,000,000 & OVER	1,210	1.34%	$4,459,108,738	53.19%	$50,502,425	43.56%
TOTALS	90,453	100.00%*	$8,384,142,237	100.00%*	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1982

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	104	1.37%	$ 941,416	8.20%
Building Materials	179	2.34	179,030	1.56
General Merchandise	17	0.22	422,976	3.68
Food Dealers	23	0.30	2,575	0.02
Motor Vehicle	131	1.71	107,483	0.94
Apparel	53	0.69	39,337	0.34
Home Furnishings	232	3.04	283,036	2.47
Eating and Drinking	20	0.26	7,003	0.06
Specialty Retail	505	6.62	1,046,544	9.12
Services	1,048	13.72	1,114,315	9.71
Wholesale Goods	2,343	30.66	2,770,598	24.13
Miscellaneous	2,693	35.24	4,395,142	38.29
Late Filers	293	3.83	170,399	1.48
TOTAL	7,641	100.00%	$11,479,854	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING December 31, 1981 and 1982

Use Tax	Dec. 1981	Dec. 1982	% Change
Retailers			
Number of Returns	7,478	7,641	2.18%
Computed Tax	$ 12,143,597	$ 11,479,854	-5.47%
Motor Vehicle			
Number of Returns	118,625	132,651	11.82%
Computed Tax	$ 11,607,145	$ 13,573,794	16.94%
Consumers			
Number of Returns	4,758	4,682	-1.60%
Computed Tax	$ 4,105,721	$ 3,544,959	-13.66%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1982

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,218	42.11%	$6,184	.05%
25.00 - 49.99	372	4.87%	$13,370	.12%
50.00 - 99.99	504	6.60%	$36,563	.32%
100.00 - 149.99	332	4.34%	$41,276	.36%
150.00 - 199.99	260	3.40%	$45,210	.39%
200.00 - 249.99	213	2.79%	$47,383	.41%
250.00 - 499.99	680	8.90%	$245,106	2.14%
500.00 - 999.99	644	8.43%	$464,786	4.05%
1,000.00 - 1,499.99	332	4.34%	$410,564	3.58%
1,500.00 - 1,999.99	217	2.84%	$372,776	3.25%
2,000.00 - 2,499.99	158	2.07%	$351,271	3.06%
2,500.00 - 2,999.99	102	1.33%	$281,021	2.45%
3,000.00 - 3,999.99	145	1.90%	$500,221	4.36%
4,000.00 - 4,999.99	88	1.15%	$390,988	3.41%
5,000.00 - 9,999.99	180	2.36%	$1,250,383	10.89%
10,000.00 - 24,999.99	129	1.69%	$1,950,493	16.99%
25,000.00 - 49,999.99	32	.42%	$1,124,178	9.79%
50,000.00 - 99,999.99	22	.29%	$1,438,125	12.53%
100,000.00 & OVER	13	.17%	$2,509,956	21.86%
TOTALS	7,641	100.00%*	$11,479,854	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of December 31, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 4 percent rate, and two jurisdictions a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1982, a total of $671,955.72 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change December 81 to December 82
Altoona	5%	$ 6,971.20	15.97%
Ankeny	5%	6,888.23	-7.82
Cedar Rapids	5%	105,671.45	-5.27
Clive	5%	13,498.80	0.07
Council Bluffs	5%	46,534.38	43.94
Davenport	4% (2)	59,030.89	(3)
Des Moines	5%	218,318.37	-1.33
Dubuque	5%	50,813.81	-4.39
Indianola	5%	892.44	-12.65
Johnston	5%	7,697.99	85.59
Muscatine	4%	17,739.93	-11.39
Polk County	5%	29,195.39	-13.15
Sergeant Bluff	3%	910.99	19.12
Sioux City	3%	25,982.08	-20.10
Urbandale	5%	33,569.40	-6.30
Waterloo	5%	23,447.28	-6.45
West Des Moines	5%	22,964.39	9.09
Windsor Heights	5%	1,828.70	-15.49
TOTAL		$671,955.72	(3)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Rate increase - 3% to 4% April 1, 1982.

(3) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	41	$4,081,824	$122,456	.11%
ADAIR COUNTY				
GREENFIELD*	136	$6,226,852	$186,780	.16%
ADAIR	54	$3,161,344	$94,839	.08%
STUART	31	$774,873	$23,248	.02%
BRIDGEWATER	20	$368,268	$11,008	.01%
FONTANELLE	38	$515,800	$15,477	.01%
ORIENT	21	$251,118	$7,531	.01%
NON-PERMIT	2	$4,299	$131	.00%
OTHER	89	$1,185,193	$35,558	.03%
* TOTAL COUNTY *	391	$12,487,747	$374,572	.32%
ADAMS COUNTY				
CORNING*	122	$5,385,453	$161,533	.14%
PRESCOTT	16	$122,968	$3,688	.00%
NON-PERMIT	1	$600	$19	.00%
OTHER	77	$664,220	$19,926	.02%
* TOTAL COUNTY *	216	$6,173,241	$185,166	.16%
ALLAMAKEE COUNTY				
WAUKON*	197	$6,861,827	$205,862	.18%
LANSING	76	$1,792,877	$53,784	.05%
POSTVILLE	95	$4,576,113	$137,242	.12%
NEW ALBIN	33	$699,426	$20,984	.02%
HARPERS FERRY	25	$208,423	$6,254	.01%
WATERVILLE	12	$80,896	$2,428	.00%
NON-PERMIT	3	$2,499	$76	.00%
OTHER	129	$2,435,294	$73,044	.06%
* TOTAL COUNTY *	570	$16,657,365	$499,674	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	289	$13,290,683	$398,662	.34%
CINCINNATI	15	$72,117	$2,149	.00%
MORAVIA	46	$444,967	$13,353	.01%
MOULTON	34	$437,169	$13,023	.01%
MYSTIC	20	$74,229	$2,226	.00%
NON-PERMIT	3	$11,899	$358	.00%
OTHER	144	$1,498,957	$44,927	.04%
* TOTAL COUNTY *	551	$15,830,021	$474,698	.41%
AUDUBON COUNTY				
AUDUBON*	177	$6,895,354	$206,342	.18%
EXIRA	60	$1,810,888	$54,306	.05%
BRAYTON	11	$65,356	$1,945	.00%
KIMBALLTON	23	$356,005	$10,679	.01%
NON-PERMIT	1	$10,200	$307	.00%
OTHER	82	$404,007	$12,124	.01%
* TOTAL COUNTY *	354	$9,541,810	$286,203	.25%
BENTON COUNTY				
BELLE PLAINE	127	$3,931,703	$117,907	.10%
VINTON*	209	$9,549,673	$286,489	.25%
BLAIRSTOWN	45	$1,663,770	$49,912	.04%
SHELLSBURG	28	$488,931	$14,668	.01%
VAN HORNE	32	$461,763	$13,854	.01%
ATKINS	32	$551,975	$16,559	.01%
GARRISON	19	$141,276	$4,240	.00%
KEYSTONE	39	$2,096,434	$62,892	.05%
MT AUBURN	12	$188,105	$5,644	.00%
NEWHALL	31	$536,441	$16,093	.01%
NORWAY	29	$641,869	$19,256	.02%
URBANA	26	$195,961	$5,877	.01%
WALFORD	13	$232,994	$6,991	.01%
NON-PERMIT	7	$20,330	$616	.00%
OTHER	150	$816,265	$24,487	.02%
* TOTAL COUNTY *	799	$21,517,490	$645,485	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,096	$133,589,071	$4,006,864	3.46%
CEDAR FALLS	962	$45,517,615	$1,364,829	1.18%
EVANSDALE	110	$1,658,644	$49,684	.04%
ELK RUN HTS	15	$110,430	$3,305	.00%
HUDSON	70	$1,603,155	$48,093	.04%
LA PORTE CITY	113	$1,766,029	$52,983	.05%
DUNKERTON	38	$782,962	$23,486	.02%
JANESVILLE	11	$103,950	$3,120	.00%
GILBERTVILLE	34	$391,216	$11,737	.01%
RAYMOND	14	$634,127	$19,008	.02%
WASHBURN	29	$180,917	$5,427	.00%
NON-PERMIT	48	$986,117	$29,608	.03%
OTHER	111	$3,042,535	$91,276	.08%
* TOTAL COUNTY *	3,651	$190,366,769	$5,709,420	4.92%
BOONE COUNTY				
BOONE*	463	$17,809,040	$534,246	.46%
MADRID	84	$1,731,691	$51,866	.04%
OGDEN	91	$1,972,627	$59,183	.05%
BOXHOLM	16	$230,318	$6,911	.01%
PILOT MOUND	11	$72,226	$2,166	.00%
NON-PERMIT	2	$499	$16	.00%
OTHER	167	$2,111,738	$63,354	.05%
* TOTAL COUNTY *	834	$23,928,139	$717,742	.62%
BREMER COUNTY				
WAVERLY*	309	$15,926,310	$477,603	.41%
SUMNER	124	$4,032,158	$120,917	.10%
TRIPOLI	62	$1,473,308	$44,200	.04%
DENVER	71	$1,355,175	$40,656	.04%
JANESVILLE	25	$371,007	$11,071	.01%
READLYN	43	$850,003	$25,475	.02%
FREDERIKA	13	$53,334	$1,599	.00%
PLAINFIELD	27	$523,541	$15,707	.01%
NON-PERMIT	3	$1,899	$59	.00%
OTHER	173	$1,840,720	$55,225	.05%
* TOTAL COUNTY *	850	$26,427,455	$792,512	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	258	$11,978,716	$359,327	.31%
JESUP	81	$2,435,977	$73,077	.06%
FAIRBANK	47	$1,056,763	$31,699	.03%
HAZLETON	39	$789,929	$23,695	.02%
LAMONT	26	$342,312	$10,261	.01%
WINTHROP	49	$1,098,095	$32,943	.03%
AURORA	14	$517,920	$15,536	.01%
BRANDON	25	$180,200	$5,406	.00%
QUASQUETON	13	$144,151	$4,324	.00%
ROWLEY	17	$288,115	$8,643	.01%
NON-PERMIT	4	$21,266	$641	.00%
OTHER	157	$3,788,811	$113,666	.10%
* TOTAL COUNTY *	730	$22,642,255	$679,218	.59%
BUENA VISTA COUNTY				
STORM LAKE*	400	$21,952,821	$658,373	.57%
ALTA	78	$2,750,826	$82,527	.07%
ALBERT CITY	48	$1,492,293	$44,749	.04%
MARATHON	19	$363,049	$10,890	.01%
NEWELL	58	$1,594,734	$47,842	.04%
SIOUX RAPIDS	68	$1,621,680	$48,629	.04%
LAKESIDE	16	$208,374	$6,250	.01%
REMBRANDT	19	$191,205	$5,736	.00%
LINN GROVE	16	$65,503	$1,964	.00%
NON-PERMIT	3	$5,199	$159	.00%
OTHER	116	$1,667,814	$50,028	.04%
* TOTAL COUNTY *	841	$31,913,498	$957,147	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	68	$1,161,884	$34,858	.03%
GREENE	83	$2,648,249	$79,422	.07%
PARKERSBURG	91	$2,452,144	$73,561	.06%
SHELL ROCK	58	$755,466	$22,662	.02%
ALLISON*	72	$3,605,653	$108,169	.09%
APLINGTON	54	$1,954,153	$58,628	.05%
DUMONT	42	$1,072,138	$32,149	.03%
NEW HARTFORD	31	$440,193	$13,197	.01%
AREDALE	12	$158,897	$4,753	.00%
BRISTOW	20	$120,652	$3,614	.00%
NON-PERMIT	2	$1,333	$41	.00%
OTHER	149	$2,072,646	$62,184	.05%
* TOTAL COUNTY *	682	$16,443,408	$493,238	.43%
CALHOUN COUNTY				
LAKE CITY	112	$3,326,595	$99,801	.09%
MANSON	95	$3,076,454	$92,294	.08%
ROCKWELL CITY*	121	$3,853,377	$115,581	.10%
LOHRVILLE	41	$300,267	$9,008	.01%
POMEROY	41	$1,154,862	$34,647	.03%
FARNHAMVILLE	29	$1,769,460	$53,084	.05%
SOMERS	12	$15,163	$455	.00%
NON-PERMIT	1	$29,733	$893	.00%
OTHER	91	$728,390	$21,850	.02%
* TOTAL COUNTY *	543	$14,254,301	$427,613	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	409	$23,578,369	$707,281	.61%
COON RAPIDS	77	$2,323,926	$69,715	.06%
MANNING	89	$2,655,217	$79,637	.07%
BREDA	42	$688,455	$20,654	.02%
GLIDDEN	54	$1,695,093	$50,852	.04%
ARCADIA	29	$585,860	$17,576	.02%
DEDHAM	17	$426,541	$12,799	.01%
HALBUR	17	$1,276,246	$38,277	.03%
LANESBORO	10	$190,533	$5,718	.00%
TEMPLETON	25	$436,999	$13,110	.01%
NON-PERMIT	2	$2,366	$72	.00%
OTHER	111	$1,468,176	$44,043	.04%
* TOTAL COUNTY *	882	$35,327,781	$1,059,734	.91%
CASS COUNTY				
ATLANTIC*	375	$18,767,920	$563,032	.49%
ANITA	78	$1,256,388	$37,686	.03%
GRISWOLD	64	$1,927,406	$57,822	.05%
LEWIS	31	$508,464	$15,253	.01%
CUMBERLAND	23	$325,497	$9,767	.01%
MARNE	12	$53,565	$1,607	.00%
MASSENA	42	$1,364,586	$40,939	.04%
WIOTA	10	$89,367	$2,682	.00%
NON-PERMIT	5	$5,032	$156	.00%
OTHER	115	$1,375,062	$41,254	.04%
* TOTAL COUNTY *	775	$25,673,287	$770,198	.66%
CEDAR COUNTY				
TIPTON*	191	$7,662,178	$229,828	.20%
DURANT	70	$2,198,021	$65,930	.06%
MECHANICSVILLE	38	$497,760	$14,931	.01%
WEST BRANCH	86	$1,812,080	$54,355	.05%
CLARENCE	58	$1,235,321	$37,058	.03%
LOWDEN	50	$1,344,326	$40,332	.03%
STANWOOD	51	$1,126,823	$33,803	.03%
BENNETT	36	$720,874	$21,606	.02%
NON-PERMIT	6	$74,493	$2,238	.00%
OTHER	135	$2,972,232	$89,164	.08%
* TOTAL COUNTY *	721	$19,644,109	$589,245	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	968	$60,558,179	$1,816,670	1.57%
CLEAR LAKE	299	$12,058,616	$361,562	.31%
VENTURA	24	$231,312	$6,935	.01%
ROCKWELL	47	$601,401	$18,043	.02%
DOUGHERTY	12	$87,335	$2,620	.00%
MESERVEY	25	$214,902	$6,446	.01%
PLYMOUTH	12	$210,580	$6,318	.01%
SWALEDALE	17	$173,303	$5,201	.00%
THORNTON	27	$416,586	$12,498	.01%
NON-PERMIT	4	$4,699	$143	.00%
OTHER	138	$2,519,267	$75,565	.07%
* TOTAL COUNTY *	1,573	$77,076,180	$2,312,001	1.99%
CHEROKEE COUNTY				
CHEROKEE*	306	$17,160,864	$514,790	.44%
MARCUS	76	$1,881,333	$56,429	.05%
AURELIA	64	$848,050	$25,443	.02%
CLEGHORN	11	$265,230	$7,956	.01%
MERIDEN	13	$155,904	$4,678	.00%
QUIMBY	25	$637,352	$19,120	.02%
WASHTA	17	$55,055	$1,652	.00%
NON-PERMIT	1	$1,566	$48	.00%
OTHER	112	$1,243,382	$37,301	.03%
* TOTAL COUNTY *	625	$22,248,736	$667,417	.58%
CHICKASAW COUNTY				
NEW HAMPTON*	185	$8,415,805	$252,483	.22%
NASHUA	75	$2,383,283	$71,500	.06%
FREDERICKSBURG	58	$1,197,234	$35,901	.03%
LAWLER	36	$1,058,189	$31,745	.03%
ALTA VISTA	22	$524,271	$15,730	.01%
IONIA	20	$293,146	$8,794	.01%
NON-PERMIT	3	$1,932	$59	.00%
OTHER	150	$1,724,523	$51,725	.04%
* TOTAL COUNTY *	549	$15,598,383	$467,937	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	214	$8,441,230	$253,242	.22%
MURRAY	28	$248,818	$7,464	.01%
WOODBURN	11	$38,317	$1,149	.00%
NON-PERMIT	1	$232	$7	.00%
OTHER	61	$779,143	$23,378	.02%
* TOTAL COUNTY *	315	$9,507,741	$285,240	.25%
CLAY COUNTY				
SPENCER*	542	$28,342,474	$850,095	.73%
EVERLY	42	$2,217,334	$66,521	.06%
PETERSON	40	$773,359	$23,154	.02%
DICKENS	11	$148,978	$4,470	.00%
FOSTORIA	12	$194,445	$5,834	.01%
ROYAL	30	$272,209	$8,167	.01%
WEBB	18	$174,732	$5,242	.00%
NON-PERMIT	6	$458,232	$13,750	.01%
OTHER	114	$1,173,135	$35,169	.03%
* TOTAL COUNTY *	815	$33,754,898	$1,012,402	.87%
CLAYTON COUNTY				
ELKADER*	123	$6,264,163	$187,922	.16%
GUTTENBERG	99	$2,537,946	$76,119	.07%
MONONA	81	$2,303,740	$69,098	.06%
STRAWBERRY PT	69	$1,740,278	$52,213	.05%
EDGEWOOD	44	$1,589,745	$47,696	.04%
GARNAVILLO	47	$833,842	$25,012	.02%
MARQUETTE	21	$154,162	$4,625	.00%
MCGREGOR	80	$929,270	$27,877	.02%
FARMERSBURG	22	$262,310	$7,868	.01%
LUANA	22	$438,230	$13,148	.01%
ST OLAF	11	$79,173	$2,377	.00%
VOLGA CITY	21	$174,561	$5,238	.00%
NON-PERMIT	7	$21,331	$642	.00%
OTHER	173	$2,834,741	$85,041	.07%
* TOTAL COUNTY *	826	$20,163,592	$604,876	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	871	$51,254,067	$1,537,570	1.33%
DE WITT	194	$7,876,364	$236,299	.20%
CAMANCHE	86	$1,060,885	$31,821	.03%
DELMAR	16	$173,372	$5,201	.00%
GRAND MOUND	33	$204,475	$6,132	.01%
LOST NATION	49	$636,459	$19,092	.02%
WHEATLAND	43	$936,678	$28,099	.02%
CALAMUS	21	$434,346	$13,031	.01%
CHARLOTTE	17	$435,849	$13,076	.01%
GOOSE LAKE	13	$75,768	$2,274	.00%
LOW MOOR	23	$224,903	$6,748	.01%
NON-PERMIT	8	$96,164	$2,889	.00%
OTHER	218	$2,877,643	$86,323	.07%
* TOTAL COUNTY *	1,592	$66,286,973	$1,988,555	1.72%
CRAWFORD COUNTY				
DENISON*	298	$13,906,588	$417,192	.36%
CHARTER OAK	44	$1,018,332	$30,552	.03%
DOW CITY	30	$232,095	$6,961	.01%
MANILLA	42	$1,096,536	$32,897	.03%
SCHLESWIG	60	$1,356,484	$40,657	.04%
VAIL	23	$209,800	$6,294	.01%
KIRON	24	$399,924	$12,000	.01%
RICKETTS	14	$94,909	$2,849	.00%
WESTSIDE	28	$909,336	$27,281	.02%
NON-PERMIT	3	$14,799	$446	.00%
OTHER	117	$1,581,001	$47,417	.04%
* TOTAL COUNTY *	683	$20,819,804	$624,546	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	289	$11,628,552	$354,807	.31%
ADEL*	134	$5,282,613	$158,481	.14%
DALLAS CENTER	65	$794,487	$23,836	.02%
DEXTER	33	$742,345	$22,269	.02%
REDFIELD	46	$413,245	$12,395	.01%
WAUKEE	65	$2,090,036	$62,700	.05%
WOODWARD	41	$1,133,718	$34,014	.03%
BOUTON	10	$38,552	$1,156	.00%
DE SOTO	20	$208,199	$6,246	.01%
GRANGER	34	$1,346,378	$40,391	.03%
LINDEN	16	$85,926	$2,579	.00%
MINBURN	19	$276,373	$8,291	.01%
VAN METER	27	$385,987	$11,579	.01%
NON-PERMIT	9	$17,864	$541	.00%
OTHER	216	$4,078,527	$122,340	.11%
* TOTAL COUNTY *	1,024	$28,722,802	$861,625	.74%
DAVIS COUNTY				
BLOOMFIELD*	165	$5,073,258	$152,170	.13%
DRAKESVILLE	15	$70,607	$2,119	.00%
PULASKI	15	$283,493	$8,505	.01%
NON-PERMIT	2	$433	$15	.00%
OTHER	145	$1,358,817	$40,763	.04%
* TOTAL COUNTY *	342	$6,786,608	$203,572	.18%
DECATUR COUNTY				
LAMONI	87	$2,066,704	$62,002	.05%
LEON*	109	$2,999,147	$89,942	.08%
DAVIS CITY	11	$41,262	$1,237	.00%
DECATUR CITY	12	$171,278	$5,138	.00%
GARDEN GROVE	11	$48,236	$1,447	.00%
GRAND RIVER	12	$86,874	$2,606	.00%
WELDON	12	$178,881	$5,365	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	81	$334,190	$10,024	.01%
* TOTAL COUNTY *	335	$5,926,572	$177,761	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	235	$12,894,350	$386,822	.33%
EARLVILLE	43	$791,701	$23,741	.02%
HOPKINTON	36	$824,113	$24,724	.02%
COLESBURG	23	$444,825	$13,314	.01%
DELHI	25	$679,314	$20,380	.02%
GREELEY	16	$219,553	$6,588	.01%
RYAN	21	$180,827	$5,428	.00%
NON-PERMIT	2	$599	$19	.00%
OTHER	160	$3,174,155	$95,229	.08%
* TOTAL COUNTY *	561	$19,209,437	$576,245	.50%
DES MOINES COUNTY				
BURLINGTON*	814	$44,776,240	$1,343,192	1.16%
MEDIAPOLIS	86	$2,863,723	$85,912	.07%
WEST BURLINGTON	161	$13,255,059	$397,657	.34%
DANVILLE	32	$959,249	$28,779	.02%
MIDDLETOWN	10	$37,874	$1,137	.00%
NON-PERMIT	6	$5,099	$158	.00%
OTHER	175	$2,102,142	$63,069	.05%
* TOTAL COUNTY *	1,284	$63,999,386	$1,919,904	1.66%
DICKINSON COUNTY				
MILFORD	112	$2,504,580	$75,141	.06%
SPIRIT LAKE*	207	$7,965,426	$238,922	.21%
ARNOLDS PARK	84	$923,225	$27,693	.02%
LAKE PARK	62	$1,761,673	$52,847	.05%
OKOBOJI	37	$922,415	$27,625	.02%
SUPERIOR	11	$174,323	$5,230	.00%
TERRIL	23	$390,663	$11,721	.01%
NON-PERMIT	3	$3,965	$119	.00%
OTHER	143	$1,158,664	$34,764	.03%
* TOTAL COUNTY *	682	$15,805,934	$474,062	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,669	$102,021,935	$3,060,114	2.64%
CASCADE	85	$3,366,034	$100,981	.09%
DYERSVILLE	168	$9,670,479	$290,055	.25%
EPWORTH	35	$664,222	$19,926	.02%
FARLEY	46	$1,031,996	$30,964	.03%
BERNARD	23	$264,401	$7,932	.01%
HOLY CROSS	20	$401,463	$12,042	.01%
LUXEMBURG	13	$132,225	$3,967	.00%
NEW VIENNA	25	$663,215	$19,897	.02%
PEOSTA	17	$238,903	$7,168	.01%
SHERRILL	10	$39,887	$1,196	.00%
WORTHINGTON	24	$364,600	$10,939	.01%
NON-PERMIT	19	$89,563	$2,710	.00%
OTHER	249	$5,029,552	$150,890	.13%
* TOTAL COUNTY *	2,403	$122,978,475	$3,718,781	3.21%
EMMET COUNTY				
ESTHERVILLE*	279	$13,029,155	$390,716	.34%
ARMSTRONG	74	$1,578,198	$47,344	.04%
RINGSTED	25	$897,239	$26,919	.02%
WALLINGFORD	20	$195,277	$5,858	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$589,057	$17,671	.02%
* TOTAL COUNTY *	491	$16,288,926	$488,508	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	290	$12,617,256	$378,421	.33%
FAYETTE	66	$1,082,800	$32,477	.03%
WEST UNION*	129	$5,624,278	$168,607	.15%
ARLINGTON	27	$511,455	$15,345	.01%
CLERMONT	26	$1,600,971	$48,031	.04%
ELGIN	39	$1,003,757	$30,114	.03%
HAWKEYE	26	$709,787	$21,288	.02%
MAYNARD	24	$1,309,310	$39,280	.03%
ST LUCAS	15	$288,314	$8,649	.01%
WADENA	15	$67,413	$2,024	.00%
WAUCOMA	17	$415,239	$12,455	.01%
WESTGATE	12	$70,882	$2,127	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	172	$4,197,992	$125,944	.11%
* TOTAL COUNTY *	858	$29,499,494	$884,762	.76%
FLOYD COUNTY				
CHARLES CITY*	334	$15,680,814	$470,297	.41%
NORA SPRINGS	67	$995,600	$29,867	.03%
ROCKFORD	49	$848,404	$25,452	.02%
FLOYD	21	$175,380	$5,262	.00%
MARBLE ROCK	29	$393,136	$11,795	.01%
RUDD	26	$387,751	$11,627	.01%
NON-PERMIT	3	$2,199	$67	.00%
OTHER	154	$2,747,150	$82,405	.07%
* TOTAL COUNTY *	683	$21,230,434	$636,772	.55%
FRANKLIN COUNTY				
HAMPTON*	241	$10,412,477	$312,357	.27%
ACKLEY	12	$133,662	$4,009	.00%
SHEFFIELD	60	$1,428,688	$42,854	.04%
ALEXANDER	15	$212,901	$6,388	.01%
COULTER	19	$258,069	$7,720	.01%
GENEVA	13	$363,802	$10,915	.01%
LATIMER	34	$1,682,052	$50,461	.04%
NON-PERMIT	3	$666	$20	.00%
OTHER	106	$2,802,771	$84,084	.07%
* TOTAL COUNTY *	503	$17,295,088	$518,808	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	70	$2,587,228	$77,615	.07%
SIDNEY*	64	$1,031,816	$30,929	.03%
TABOR	56	$595,251	$17,858	.02%
FARRAGUT	18	$297,368	$8,921	.01%
RANDOLPH	12	$155,928	$4,679	.00%
RIVERTON	14	$153,642	$4,608	.00%
THURMAN	12	$55,525	$1,666	.00%
NON-PERMIT	2	$161,000	$4,830	.00%
OTHER	90	$3,583,109	$107,493	.09%
* TOTAL COUNTY *	338	$8,620,867	$258,599	.22%
GREENE COUNTY				
JEFFERSON*	223	$9,566,506	$286,974	.25%
CHURDAN	36	$272,439	$8,173	.01%
GRAND JCT	64	$1,405,371	$42,159	.04%
SCRANTON	41	$676,528	$20,294	.02%
PATON	32	$915,012	$27,449	.02%
RIPPEY	18	$213,565	$6,407	.01%
NON-PERMIT	4	$5,165	$157	.00%
OTHER	75	$1,337,438	$40,122	.03%
* TOTAL COUNTY *	493	$14,392,024	$431,735	.37%
GRUNDY COUNTY				
GRUNDY CENTER*	136	$6,539,640	$196,185	.17%
REINBECK	91	$1,888,855	$56,667	.05%
CONRAD	54	$1,483,449	$44,496	.04%
DIKE	44	$1,327,270	$39,817	.03%
WELLSBURG	47	$1,301,925	$39,020	.03%
BEAMAN	15	$385,631	$11,569	.01%
HOLLAND	17	$119,834	$3,593	.00%
NON-PERMIT	2	$1,199	$38	.00%
OTHER	107	$856,158	$25,681	.02%
* TOTAL COUNTY *	513	$13,903,961	$417,066	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	128	$4,207,715	$126,202	.11%
PANORA	70	$1,573,567	$47,207	.04%
STUART	62	$1,966,204	$58,989	.05%
BAYARD	31	$723,735	$21,713	.02%
CASEY	29	$382,325	$11,469	.01%
BAGLEY	25	$700,064	$21,003	.02%
JAMAICA	12	$74,613	$2,238	.00%
MENLO	20	$252,788	$7,582	.01%
YALE	22	$200,581	$6,016	.01%
NON-PERMIT	7	$16,531	$499	.00%
OTHER	85	$386,136	$11,584	.01%
* TOTAL COUNTY *	491	$10,484,259	$314,502	.27%
HAMILTON COUNTY				
WEBSTER CITY*	347	$12,624,589	$378,616	.33%
JEWELL	66	$3,058,303	$91,749	.08%
STRATFORD	47	$1,251,083	$37,529	.03%
WILLIAMS	33	$1,151,495	$34,546	.03%
BLAIRSBURG	18	$301,157	$9,024	.01%
ELLSWORTH	23	$880,364	$26,411	.02%
KAMRAR	16	$157,393	$4,724	.00%
RANDALL	14	$245,586	$7,368	.01%
STANHOPE	22	$344,733	$10,342	.01%
NON-PERMIT	5	$11,665	$352	.00%
OTHER	135	$2,518,469	$75,556	.07%
* TOTAL COUNTY *	726	$22,544,837	$676,217	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	126	$4,101,419	$123,040	.11%
GARNER*	104	$5,960,089	$178,804	.15%
KANAWHA	44	$1,498,994	$44,969	.04%
KLEMME	29	$573,316	$17,201	.01%
CORWITH	23	$719,775	$21,594	.02%
CRYSTAL LAKE	13	$219,313	$6,579	.01%
GOODELL	14	$69,677	$2,092	.00%
WODEN	18	$402,533	$12,076	.01%
FOREST CITY	11	$162,593	$4,878	.00%
NON-PERMIT	4	$5,865	$180	.00%
OTHER	106	$707,414	$21,226	.02%
* TOTAL COUNTY *	492	$14,420,988	$432,639	.37%
HARDIN COUNTY				
IOWA FALLS	287	$13,971,058	$419,011	.36%
ACKLEY	93	$1,985,746	$59,563	.05%
ELDORA*	156	$4,160,315	$124,807	.11%
ALDEN	45	$1,475,100	$44,252	.04%
HUBBARD	57	$2,709,600	$81,289	.07%
RADCLIFFE	31	$685,340	$20,561	.02%
NEW PROVIDENCE	10	$455,392	$13,662	.01%
STEAMBOAT ROCK	20	$388,321	$11,651	.01%
UNION	31	$1,097,947	$32,941	.03%
NON-PERMIT	1	$1,866	$57	.00%
OTHER	186	$3,882,970	$116,489	.10%
* TOTAL COUNTY *	917	$30,813,655	$924,283	.80%
HARRISON COUNTY				
DUNLAP	67	$2,220,593	$66,618	.06%
LOGAN*	75	$2,201,459	$66,047	.06%
MISSOURI VALLEY	136	$5,668,166	$170,043	.15%
WOODBINE	68	$1,442,862	$43,265	.04%
MONDAMIN	27	$464,505	$13,936	.01%
PERSIA	21	$137,682	$4,130	.00%
PISGAH	26	$166,674	$4,998	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	124	$2,053,673	$61,610	.05%
* TOTAL COUNTY *	544	$14,355,614	$430,647	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	272	$15,124,591	$453,740	.39%
NEW LONDON	65	$1,199,137	$35,978	.03%
WAYLAND	36	$717,236	$21,520	.02%
WINFIELD	63	$2,500,527	$75,016	.06%
MT UNION	10	$350,543	$10,517	.01%
OLDS	18	$570,454	$17,113	.01%
SALEM	17	$128,208	$3,847	.00%
NON-PERMIT	7	$525,599	$15,772	.01%
OTHER	151	$2,512,123	$75,369	.07%
* TOTAL COUNTY *	639	$23,628,428	$708,872	.61%
HOWARD COUNTY				
CRESCO*	190	$9,019,369	$273,582	.23%
ELMA	39	$571,327	$17,137	.01%
LIME SPRINGS	38	$975,067	$29,241	.03%
RICEVILLE	19	$521,585	$15,645	.01%
CHESTER	22	$150,125	$4,504	.00%
PROTIVIN	23	$1,087,625	$32,630	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	100	$1,015,298	$30,461	.03%
* TOTAL COUNTY *	431	$13,340,396	$400,200	.35%
HUMBOLDT COUNTY				
HUMBOLDT	225	$11,983,147	$359,499	.31%
DAKOTA CITY*	35	$262,148	$7,866	.01%
GILMORE CITY	16	$117,489	$3,525	.00%
LIVERMORE	31	$511,649	$15,348	.01%
BODE	24	$396,525	$11,895	.01%
BRADGATE	11	$142,361	$4,271	.00%
RENWICK	29	$664,025	$19,922	.02%
THOR	14	$198,533	$5,956	.01%
NON-PERMIT	4	$53,199	$1,598	.00%
OTHER	110	$712,026	$21,364	.02%
* TOTAL COUNTY *	499	$15,041,102	$451,244	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	88	$1,887,206	$56,616	.05%
IDA GROVE*	145	$8,354,618	$250,630	.22%
BATTLE CREEK	40	$668,393	$20,050	.02%
ARTHUR	17	$190,063	$5,703	.00%
GALVA	23	$242,928	$7,287	.01%
NON-PERMIT	1	$5,200	$157	.00%
OTHER	53	$715,463	$21,462	.02%
* TOTAL COUNTY *	367	$12,063,871	$361,905	.31%
IOWA COUNTY				
MARENGO*	122	$4,447,738	$133,433	.12%
NORTH ENGLISH	53	$1,832,537	$54,975	.05%
WILLIAMSBURG	108	$4,689,477	$140,686	.12%
VICTOR	49	$1,192,663	$35,778	.03%
LADORA	19	$41,386	$1,241	.00%
MILLERSBURG	14	$181,284	$5,439	.00%
PARNELL	12	$112,360	$3,372	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	221	$8,431,836	$252,935	.22%
* TOTAL COUNTY *	598	$20,929,281	$627,859	.54%
JACKSON COUNTY				
MAQUOKETA*	306	$11,089,379	$332,649	.29%
BELLEVUE	115	$2,601,327	$77,970	.07%
PRESTON	61	$2,383,837	$71,513	.06%
SABULA	33	$328,436	$9,826	.01%
ANDREW	14	$190,891	$5,727	.00%
BALDWIN	13	$61,127	$1,835	.00%
LA MOTTE	23	$493,017	$14,772	.01%
MILES	24	$922,460	$27,675	.02%
MONMOUTH	11	$65,161	$1,956	.00%
SPRINGBROOK	10	$112,627	$3,367	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	185	$2,284,129	$68,522	.06%
* TOTAL COUNTY *	795	$20,532,391	$615,812	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	543	$25,360,227	$760,634	.66%
COLFAX	85	$4,803,596	$144,102	.12%
MONROE	69	$1,694,402	$50,833	.04%
BAXTER	42	$696,516	$20,892	.02%
KELLOGG	35	$434,877	$13,047	.01%
PRAIRIE CITY	49	$1,697,827	$50,933	.04%
LYNNVILLE	30	$484,255	$14,527	.01%
MINGO	19	$111,694	$3,349	.00%
SULLY	42	$2,888,127	$86,646	.07%
NON-PERMIT	7	$12,298	$374	.00%
OTHER	245	$2,520,379	$75,611	.07%
* TOTAL COUNTY *	1,166	$40,704,198	$1,220,948	1.05%
JEFFERSON COUNTY				
FAIRFIELD*	383	$15,653,461	$469,353	.40%
BATAVIA	23	$193,099	$5,794	.00%
LIBERTYVILLE	18	$293,376	$8,802	.01%
LOCKRIDGE	12	$159,247	$4,778	.00%
PACKWOOD	20	$344,562	$10,337	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	117	$1,243,565	$37,308	.03%
* TOTAL COUNTY *	573	$17,867,310	$536,372	.46%
JOHNSON COUNTY				
IOWA CITY*	1,161	$81,252,397	$2,437,018	2.10%
CORALVILLE	234	$15,209,245	$456,165	.39%
LONE TREE	45	$572,309	$17,170	.01%
OXFORD	33	$431,758	$12,954	.01%
SOLON	62	$840,564	$25,204	.02%
HILLS	22	$745,717	$22,373	.02%
NORTH LIBERTY	40	$1,458,016	$43,742	.04%
SWISHER	29	$625,797	$18,774	.02%
TIFFIN	13	$388,036	$11,641	.01%
NON-PERMIT	19	$88,861	$2,685	.00%
OTHER	330	$5,519,687	$165,593	.14%
* TOTAL COUNTY *	1,988	$107,132,387	$3,213,319	2.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	161	$7,718,175	$231,547	.20%
MONTICELLO	206	$8,591,670	$257,765	.22%
OLIN	45	$794,270	$23,824	.02%
OXFORD JCT	33	$422,009	$12,661	.01%
WYOMING	45	$877,400	$26,278	.02%
CENTER JCT	11	$66,725	$2,004	.00%
ONSLOW	15	$146,525	$4,396	.00%
NON-PERMIT	8	$18,163	$550	.00%
OTHER	230	$2,993,428	$89,804	.08%
* TOTAL COUNTY *	754	$21,628,365	$648,829	.56%
KEOKUK COUNTY				
KEOTA	69	$825,792	$24,774	.02%
SIGOURNEY*	133	$4,028,770	$120,856	.10%
DELTA	18	$86,823	$2,608	.00%
HEDRICK	44	$492,812	$14,773	.01%
RICHLAND	30	$1,587,237	$47,614	.04%
WHAT CHEER	55	$489,334	$14,677	.01%
GIBSON	10	$167,723	$5,033	.00%
HARPER	10	$368,817	$11,066	.01%
KESWICK	20	$666,917	$20,008	.02%
OLLIE	15	$140,096	$4,205	.00%
SOUTH ENGLISH	17	$177,183	$5,316	.00%
NON-PERMIT	1	$2,566	$77	.00%
OTHER	163	$3,135,258	$94,056	.08%
* TOTAL COUNTY *	585	$12,169,328	$365,063	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	334	$18,687,925	$560,398	.48%
BANCROFT	53	$2,588,221	$77,604	.07%
BURT	24	$221,039	$6,631	.01%
LU VERNE	19	$133,096	$3,992	.00%
SWEA CITY	50	$1,448,723	$43,460	.04%
TITONKA	40	$1,369,000	$41,070	.04%
WESLEY	28	$1,270,420	$38,113	.03%
WHITTEMORE	39	$856,302	$25,690	.02%
FENTON	28	$575,538	$17,265	.01%
LAKOTA	24	$391,868	$11,757	.01%
LEDYARD	18	$229,667	$6,862	.01%
LONE ROCK	13	$137,691	$4,130	.00%
NON-PERMIT	1	$2,733	$83	.00%
OTHER	176	$2,799,757	$83,985	.07%
* TOTAL COUNTY *	847	$30,711,980	$921,040	.79%
LEE COUNTY				
FT MADISON*	336	$15,344,868	$460,157	.40%
KEOKUK	456	$22,895,183	$686,848	.59%
DONNELLSON	65	$1,526,789	$45,676	.04%
MONTROSE	28	$327,183	$9,815	.01%
WEST POINT	53	$971,667	$29,148	.03%
ST PAUL	13	$1,004,096	$30,122	.03%
HOUGHTON	11	$671,321	$20,139	.02%
NON-PERMIT	15	$227,828	$6,842	.01%
OTHER	290	$8,984,972	$269,559	.23%
* TOTAL COUNTY *	1,267	$51,953,912	$1,558,306	1.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,080	$235,058,420	$7,051,216	6.08%
MARION	492	$21,518,052	$645,535	.56%
CENTER POINT	52	$854,526	$25,635	.02%
CENTRAL CITY	59	$606,207	$18,184	.02%
HIAWATHA	99	$1,890,486	$56,712	.05%
LISBON	65	$881,925	$26,451	.02%
MT VERNON	110	$4,035,485	$121,062	.10%
COGGON	46	$1,445,758	$43,373	.04%
FAIRFAX	32	$292,312	$8,770	.01%
SPRINGVILLE	42	$616,246	$18,479	.02%
WALKER	39	$623,632	$18,699	.02%
ALBURNETTE	22	$333,662	$10,010	.01%
ELY	25	$387,301	$11,619	.01%
PALO	21	$252,398	$7,573	.01%
PRAIRIEBURG	12	$77,684	$2,331	.00%
NON-PERMIT	25	$132,921	$4,001	.00%
OTHER	334	$3,970,708	$119,124	.10%
* TOTAL COUNTY *	4,555	$272,977,723	$8,188,774	7.06%
LOUISA COUNTY				
COLUMBUS JCT	71	$2,713,374	$81,403	.07%
WAPELLO*	92	$2,789,949	$83,680	.07%
MORNING SUN	40	$1,068,109	$32,041	.03%
GRANDVIEW	17	$262,017	$7,860	.01%
LETTS	12	$133,709	$4,011	.00%
OAKVILLE	15	$692,708	$20,781	.02%
NON-PERMIT	2	$2,533	$77	.00%
OTHER	84	$1,030,674	$30,922	.03%
* TOTAL COUNTY *	333	$8,693,073	$260,775	.22%
LUCAS COUNTY				
CHARITON*	232	$7,174,920	$215,230	.19%
RUSSELL	22	$462,633	$13,880	.01%
DERBY	10	$110,404	$3,312	.00%
LUCAS	18	$70,413	$2,112	.00%
NON-PERMIT	1	$1,466	$44	.00%
OTHER	99	$1,378,947	$41,370	.04%
* TOTAL COUNTY *	382	$9,198,783	$275,949	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	129	$4,723,930	$141,694	.12%
GEORGE	72	$1,469,249	$44,075	.04%
DOON	29	$444,533	$13,337	.01%
INWOOD	47	$1,448,966	$43,469	.04%
LARCHWOOD	41	$614,867	$18,447	.02%
LITTLE ROCK	25	$421,825	$12,652	.01%
ALVORD	11	$79,831	$2,395	.00%
LESTER	21	$636,788	$19,103	.02%
NON-PERMIT	6	$42,198	$1,266	.00%
OTHER	105	$1,000,778	$30,000	.03%
* TOTAL COUNTY *	486	$10,882,965	$326,438	.28%
MADISON COUNTY				
WINTERSET*	185	$7,053,635	$211,613	.18%
EARLHAM	44	$733,916	$22,019	.02%
MACKSBURG	13	$59,988	$1,799	.00%
ST CHARLES	27	$459,003	$13,772	.01%
TRURO	26	$284,491	$8,535	.01%
NON-PERMIT	8	$17,698	$534	.00%
OTHER	116	$846,673	$25,407	.02%
* TOTAL COUNTY *	419	$9,455,404	$283,679	.24%
MAHASKA COUNTY				
OSKALOOSA*	502	$25,992,394	$779,768	.67%
NEW SHARON	72	$1,217,390	$36,520	.03%
BARNES CITY	15	$88,545	$2,656	.00%
FREMONT	26	$184,185	$5,525	.00%
LEIGHTON	10	$60,354	$1,810	.00%
NON-PERMIT	3	$12,099	$366	.00%
OTHER	200	$1,844,134	$55,324	.05%
* TOTAL COUNTY *	828	$29,399,101	$881,969	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	274	$11,949,567	$358,445	.31%
PELLA	266	$10,936,199	$328,084	.28%
PLEASANTVILLE	63	$860,204	$25,804	.02%
BUSSEY	24	$129,171	$3,865	.00%
MELCHER	39	$476,236	$14,290	.01%
HARVEY	10	$48,226	$1,446	.00%
NON-PERMIT	6	$19,126	$577	.00%
OTHER	209	$3,497,287	$104,917	.09%
* TOTAL COUNTY *	891	$27,916,116	$837,428	.72%
MARSHALL COUNTY				
MARSHALLTOWN*	836	$47,985,193	$1,439,424	1.24%
STATE CENTER	66	$1,195,900	$35,878	.03%
ALBION	17	$311,244	$9,162	.01%
GILMAN	27	$407,979	$12,240	.01%
MELBOURNE	33	$714,513	$21,432	.02%
LAUREL	17	$178,442	$5,355	.00%
LE GRAND	28	$402,340	$12,071	.01%
RHODES	11	$63,469	$1,903	.00%
NON-PERMIT	3	$1,666	$51	.00%
OTHER	200	$3,659,461	$109,761	.09%
* TOTAL COUNTY *	1,238	$54,920,207	$1,647,277	1.42%
MILLS COUNTY				
GLENWOOD*	135	$6,133,713	$184,011	.16%
MALVERN	65	$1,650,761	$49,516	.04%
EMERSON	23	$581,738	$17,453	.02%
HENDERSON	16	$379,444	$11,382	.01%
SILVER CITY	11	$161,969	$4,859	.00%
NON-PERMIT	2	$3,800	$115	.00%
OTHER	104	$1,701,380	$51,038	.04%
* TOTAL COUNTY *	356	$10,612,805	$318,374	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	162	$6,393,750	$191,815	.17%
ST ANSGAR	62	$2,606,769	$78,203	.07%
RICEVILLE	42	$557,308	$16,700	.01%
STACYVILLE	36	$1,107,895	$33,238	.03%
NON-PERMIT	4	$20,598	$621	.00%
OTHER	145	$2,401,376	$72,044	.06%
* TOTAL COUNTY *	451	$13,087,696	$392,621	.34%
MONONA COUNTY				
ONAWA*	168	$6,763,577	$202,912	.18%
MAPLETON	85	$3,278,729	$98,361	.08%
UTE	42	$742,479	$22,279	.02%
WHITING	32	$243,057	$7,293	.01%
BLENCOE	13	$44,295	$1,329	.00%
CASTANA	12	$151,608	$4,548	.00%
MOORHEAD	19	$426,807	$12,787	.01%
SOLDIER	22	$291,735	$8,752	.01%
NON-PERMIT	4	$51,266	$1,539	.00%
OTHER	71	$997,175	$29,913	.03%
* TOTAL COUNTY *	468	$12,990,728	$389,713	.34%
MONROE COUNTY				
ALBIA*	188	$5,709,676	$171,278	.15%
LOVILIA	25	$154,674	$4,641	.00%
NON-PERMIT	2	$16,499	$496	.00%
OTHER	87	$983,140	$29,491	.03%
* TOTAL COUNTY *	302	$6,863,989	$205,906	.18%
MONTGOMERY COUNTY				
RED OAK*	289	$12,996,358	$389,721	.34%
VILLISCA	77	$1,139,461	$34,168	.03%
STANTON	36	$945,091	$28,353	.02%
ELLIOTT	22	$279,791	$8,394	.01%
NON-PERMIT	1	$1,300	$40	.00%
OTHER	89	$1,051,613	$31,545	.03%
* TOTAL COUNTY *	514	$16,413,614	$492,221	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	680	$35,827,397	$1,074,659	.93%
WEST LIBERTY	108	$2,615,072	$78,449	.07%
WILTON	94	$6,989,261	$209,676	.18%
ATALISSA	15	$88,819	$2,667	.00%
CONESVILLE	11	$118,792	$3,563	.00%
NICHOLS	17	$810,547	$24,316	.02%
NON-PERMIT	7	$11,331	$346	.00%
OTHER	200	$3,443,132	$103,300	.09%
* TOTAL COUNTY *	1,132	$49,904,351	$1,496,976	1.29%
OBRIEN COUNTY				
SHELDON	243	$10,950,466	$328,493	.28%
HARTLEY	100	$2,188,831	$65,665	.06%
PAULLINA	88	$2,069,596	$62,087	.05%
PRIMGHAR*	58	$1,524,513	$45,685	.04%
SANBORN	69	$1,262,871	$37,884	.03%
SUTHERLAND	52	$652,724	$19,563	.02%
ARCHER	12	$169,522	$5,085	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	118	$1,144,412	$34,335	.03%
* TOTAL COUNTY *	740	$19,962,935	$598,797	.52%
OSCEOLA COUNTY				
SIBLEY*	143	$5,664,961	$169,927	.15%
ASHTON	30	$630,497	$18,913	.02%
OCHEYEDAN	31	$827,264	$24,821	.02%
HARRIS	11	$155,248	$4,657	.00%
MELVIN	21	$965,555	$28,968	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	78	$451,351	$13,539	.01%
* TOTAL COUNTY *	314	$8,694,876	$260,825	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	218	$9,121,379	$273,645	.24%
SHENANDOAH	314	$10,943,341	$328,294	.28%
ESSEX	39	$1,115,080	$33,452	.03%
BLANCHARD	10	$71,623	$2,148	.00%
COIN	16	$194,575	$5,838	.01%
COLLEGE SPRINGS	10	$96,538	$2,896	.00%
NON-PERMIT	2	$5,299	$161	.00%
OTHER	107	$2,438,820	$73,147	.06%
* TOTAL COUNTY *	716	$23,986,655	$719,581	.62%
PALO ALTO COUNTY				
EMMETSBURG*	181	$6,755,771	$202,633	.17%
GRAETTINGER	55	$1,185,934	$35,580	.03%
RUTHVEN	35	$1,270,889	$38,125	.03%
WEST BEND	56	$2,249,066	$67,472	.06%
AYRSHIRE	16	$132,165	$3,966	.00%
CYLINDER	12	$157,038	$4,712	.00%
MALLARD	20	$291,748	$8,752	.01%
NON-PERMIT	4	$50,199	$1,508	.00%
OTHER	74	$1,161,151	$34,838	.03%
* TOTAL COUNTY *	453	$13,253,961	$397,586	.34%
PLYMOUTH COUNTY				
LE MARS*	307	$14,899,040	$446,918	.39%
AKRON	70	$1,621,406	$48,621	.04%
KINGSLEY	73	$1,831,423	$54,944	.05%
REMSEN	90	$2,929,335	$87,879	.08%
MERRILL	42	$592,264	$17,768	.02%
BRUNSVILLE	13	$81,813	$2,454	.00%
HINTON	25	$933,429	$28,002	.02%
OYENS	10	$50,755	$1,523	.00%
WESTFIELD	10	$128,660	$3,860	.00%
NON-PERMIT	13	$29,530	$891	.00%
OTHER	137	$815,540	$24,460	.02%
* TOTAL COUNTY *	790	$23,913,195	$717,320	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	45	$715,917	$21,480	.02%
LAURENS	107	$2,559,061	$76,767	.07%
POCAHONTAS*	143	$5,477,936	$164,320	.14%
GILMORE CITY	18	$619,547	$18,586	.02%
ROLFE	48	$1,145,952	$34,374	.03%
HAVELOCK	14	$217,895	$6,535	.01%
PALMER	22	$383,603	$11,509	.01%
VARINA	12	$65,956	$1,979	.00%
NON-PERMIT	1	$1,200	$48	.00%
OTHER	88	$821,060	$24,632	.02%
* TOTAL COUNTY *	498	$12,008,127	$360,230	.31%
POLK COUNTY				
DES MOINES*	6,320	$508,911,627	$15,266,902	13.17%
WEST DES MOINES	701	$59,886,607	$1,796,363	1.55%
URBANDALE	156	$4,741,596	$142,232	.12%
ALTOONA	168	$4,913,126	$147,365	.13%
ANKENY	396	$14,230,794	$426,896	.37%
CLIVE	28	$2,297,970	$68,938	.06%
GRIMES	76	$1,669,335	$50,076	.04%
MITCHELLVILLE	41	$640,747	$19,222	.02%
POLK CITY	53	$406,151	$12,182	.01%
BONDURANT	37	$957,657	$28,729	.02%
ELKHART	11	$238,207	$7,146	.01%
RUNNELLS	34	$422,278	$12,668	.01%
JOHNSTON	33	$712,043	$21,361	.02%
NON-PERMIT	91	$2,660,341	$79,848	.07%
OTHER	163	$4,626,876	$138,772	.12%
* TOTAL COUNTY *	8,308	$607,315,355	$18,218,700	15.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,137	$64,629,769	$1,938,816	1.67%
AVOCA	96	$4,046,614	$121,391	.10%
CARTER LAKE	47	$1,043,559	$31,304	.03%
OAKLAND	76	$2,019,930	$60,571	.05%
CARSON	35	$391,669	$11,750	.01%
NEOLA	40	$806,699	$24,200	.02%
WALNUT	45	$689,463	$20,684	.02%
CRESCENT	18	$380,033	$11,398	.01%
HANCOCK	13	$224,017	$6,720	.01%
MACEDONIA	16	$958,741	$28,760	.02%
MINDEN	32	$1,170,262	$35,110	.03%
TREYNOR	34	$651,321	$19,539	.02%
UNDERWOOD	33	$1,836,755	$55,101	.05%
NON-PERMIT	8	$19,598	$590	.00%
OTHER	344	$11,524,638	$345,743	.30%
* TOTAL COUNTY *	1,974	$90,393,068	$2,711,677	2.34%
POWESHIEK COUNTY				
GRINNELL	296	$16,620,210	$498,583	.43%
BROOKLYN	83	$3,524,404	$105,733	.09%
MONTEZUMA*	116	$3,072,336	$92,169	.08%
VICTOR	11	$776,106	$23,284	.02%
DEEP RIVER	19	$226,729	$6,799	.01%
MALCOM	20	$332,816	$9,985	.01%
NON-PERMIT	2	$499	$15	.00%
OTHER	148	$1,632,341	$48,975	.04%
* TOTAL COUNTY *	695	$26,185,441	$785,543	.68%
RINGGOLD COUNTY				
MOUNT AYR*	119	$3,867,524	$116,001	.10%
DIAGONAL	22	$257,352	$7,722	.01%
KELLERTON	20	$171,573	$5,149	.00%
TINGLEY	13	$202,925	$6,087	.01%
NON-PERMIT	2	$1,299	$41	.00%
OTHER	67	$337,294	$10,117	.01%
* TOTAL COUNTY *	243	$4,837,967	$145,117	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	152	$5,461,838	$163,854	.14%
LAKE VIEW	81	$1,877,779	$56,328	.05%
ODEBOLT	65	$2,079,367	$62,383	.05%
EARLY	37	$1,025,169	$30,753	.03%
SCHALLER	45	$1,097,588	$32,928	.03%
WALL LAKE	43	$1,092,286	$32,768	.03%
AUBURN	24	$318,046	$9,542	.01%
LYTTON	22	$500,650	$15,018	.01%
NON-PERMIT	2	$2,999	$91	.00%
OTHER	107	$1,332,240	$39,964	.03%
* TOTAL COUNTY *	578	$14,787,962	$443,629	.38%
SCOTT COUNTY				
DAVENPORT*	2,413	$181,507,733	$5,443,919	4.70%
BETTENDORF	590	$41,261,689	$1,237,818	1.07%
BUFFALO	30	$517,408	$15,517	.01%
LE CLAIRE	70	$763,771	$22,915	.02%
BLUE GRASS	58	$830,463	$24,909	.02%
ELDRIDGE	107	$4,448,921	$133,461	.12%
PRINCETON	34	$563,801	$16,916	.01%
WALCOTT	67	$2,835,605	$85,067	.07%
DIXON	14	$241,716	$7,250	.01%
DONAHUE	11	$308,944	$9,269	.01%
LONG GROVE	13	$84,929	$2,547	.00%
MCCAUSLAND	20	$214,162	$6,426	.01%
NEW LIBERTY	12	$45,278	$1,359	.00%
RIVERDALE	11	$259,051	$7,771	.01%
NON-PERMIT	64	$141,445	$4,275	.00%
OTHER	244	$4,510,674	$135,322	.12%
* TOTAL COUNTY *	3,758	$238,535,590	$7,154,741	6.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	266	$13,078,328	$392,266	.34%
ELK HORN	36	$707,868	$21,233	.02%
SHELBY	31	$446,005	$13,360	.01%
DEFIANCE	26	$366,989	$11,009	.01%
EARLING	37	$388,655	$11,659	.01%
IRWIN	36	$1,160,114	$34,803	.03%
PANAMA	19	$276,317	$8,289	.01%
PORTSMOUTH	15	$235,852	$7,076	.01%
WESTPHALIA	11	$157,729	$4,731	.00%
NON-PERMIT	4	$28,033	$848	.00%
OTHER	110	$1,177,424	$35,319	.03%
* TOTAL COUNTY *	591	$18,023,315	$540,592	.47%
SIOUX COUNTY				
HAWARDEN	122	$3,498,067	$104,903	.09%
ALTON	54	$1,266,388	$37,992	.03%
HULL	79	$2,229,799	$66,894	.06%
ORANGE CITY*	164	$6,348,194	$190,449	.16%
ROCK VALLEY	139	$5,900,864	$177,000	.15%
SIOUX CENTER	205	$8,748,255	$262,447	.23%
BOYDEN	38	$1,011,449	$30,334	.03%
HOSPERS	49	$905,943	$27,180	.02%
IRETON	41	$1,776,575	$53,298	.05%
GRANVILLE	25	$222,108	$9,663	.01%
MAURICE	17	$72,156	$2,165	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	197	$2,132,077	$63,965	.06%
* TOTAL COUNTY *	1,130	$34,211,875	$1,026,290	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		971	$62,725,418	$1,881,606	1.62%
NEVADA*		211	$8,477,767	$254,268	.22%
STORY CITY		121	$3,705,358	$111,133	.10%
CAMBRIDGE		18	$177,251	$5,315	.00%
COLO		32	$366,582	$10,998	.01%
MAXWELL		37	$537,997	$16,139	.01%
ROLAND		42	$655,558	$19,668	.02%
SLATER		48	$1,027,208	$30,818	.03%
ZEARING		34	$572,705	$17,182	.01%
COLLINS		22	$173,094	$5,190	.00%
GILBERT		20	$196,446	$5,892	.01%
HUXLEY		56	$1,722,859	$51,686	.04%
MCCALLSBURG		21	$101,068	$3,031	.00%
NON-PERMIT		21	$84,8[illegible]3	$2,556	.00%
OTHER		201	$2,242,6[illegible]8	$67,188	.06%
* TOTAL COUNTY *		1,855	$82,766,852	$2,482,670	2.14%
TAMA	COUNTY				
TAMA		135	$5,186,997	$155,592	.13%
DYSART		62	$1,258,171	$37,747	.03%
TOLEDO*		104	$5,795,178	$173,848	.15%
TRAER		101	$2,624,177	$78,677	.07%
GARWIN		27	$379,477	$11,383	.01%
GLADBROOK		54	$1,573,772	$47,213	.04%
CHELSEA		28	$815,938	$24,478	.02%
CLUTIER		13	$260,117	$7,792	.01%
LINCOLN		14	$613,855	$18,416	.02%
MONTOUR		10	$168,520	$5,054	.00%
NON-PERMIT		4	$4,332	$133	.00%
OTHER		135	$1,314,540	$39,431	.03%
* TOTAL COUNTY *		687	$19,995,074	$599,764	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	117	$2,416,676	$72,451	.06%
LENOX	82	$2,032,013	$60,958	.05%
CLEARFIELD	31	$508,436	$15,253	.01%
NEW MARKET	28	$153,407	$4,605	.00%
BLOCKTON	15	$152,685	$4,581	.00%
GRAVITY	11	$37,040	$1,111	.00%
SHARPSBURG	13	$26,316	$788	.00%
NON-PERMIT	1	$533	$16	.00%
OTHER	68	$271,381	$8,139	.01%
* TOTAL COUNTY *	366	$5,598,487	$167,902	.14%
UNION COUNTY				
CRESTON*	315	$14,691,999	$440,763	.38%
AFTON	51	$1,341,925	$40,260	.03%
LORIMOR	23	$178,374	$5,350	.00%
NON-PERMIT	3	$27,732	$833	.00%
OTHER	85	$275,548	$8,263	.01%
* TOTAL COUNTY *	477	$16,515,578	$495,469	.43%
VAN BUREN COUNTY				
KEOSAUQUA*	69	$1,441,931	$43,201	.04%
BONAPARTE	31	$359,427	$10,784	.01%
FARMINGTON	53	$740,842	$22,222	.02%
MILTON	26	$261,820	$7,844	.01%
BIRMINGHAM	19	$148,161	$4,446	.00%
CANTRIL	23	$160,986	$4,828	.00%
STOCKPORT	18	$241,642	$7,247	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	135	$938,117	$28,139	.02%
* TOTAL COUNTY *	374	$4,292,926	$128,711	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	841	$41,194,830	$1,235,440	1.07%
ELDON	47	$1,036,032	$31,042	.03%
EDDYVILLE	34	$380,980	$11,428	.01%
AGENCY	35	$267,087	$8,014	.01%
BLAKESBURG	19	$257,493	$7,713	.01%
NON-PERMIT	8	$65,797	$1,978	.00%
OTHER	197	$1,363,592	$40,909	.04%
* TOTAL COUNTY *	1,181	$44,565,811	$1,336,524	1.15%
WARREN COUNTY				
INDIANOLA*	336	$12,706,587	$381,174	.33%
CARLISLE	81	$1,567,288	$47,018	.04%
NORWALK	71	$1,111,305	$33,339	.03%
MILO	20	$312,487	$9,374	.01%
CUMMING	12	$61,034	$1,829	.00%
HARTFORD	19	$146,874	$4,395	.00%
LACONA	26	$421,009	$12,632	.01%
MARTENSDALE	15	$158,703	$4,761	.00%
NEW VIRGINIA	19	$275,122	$8,253	.01%
ST MARYS	10	$121,713	$3,653	.00%
NON-PERMIT	6	$21,298	$642	.00%
OTHER	229	$1,998,873	$59,944	.05%
* TOTAL COUNTY *	844	$18,902,284	$567,014	.49%
WASHINGTON COUNTY				
WASHINGTON*	323	$15,499,975	$464,959	.40%
KALONA	123	$4,161,483	$124,814	.11%
BRIGHTON	36	$465,075	$13,949	.01%
RIVERSIDE	33	$575,728	$17,269	.01%
WELLMAN	72	$2,456,632	$73,702	.06%
AINSWORTH	23	$399,895	$11,925	.01%
CRAWFORDSVILLE	24	$175,530	$5,268	.00%
WEST CHESTER	12	$26,349	$791	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	194	$2,142,569	$64,284	.06%
* TOTAL COUNTY *	840	$25,903,236	$776,961	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	114	$2,711,323	$81,329	.07%
SEYMOUR	46	$505,211	$15,156	.01%
ALLERTON	39	$272,829	$8,186	.01%
HUMESTON	43	$1,174,080	$35,221	.03%
CLIO	10	$41,345	$1,236	.00%
LINEVILLE	13	$181,703	$5,451	.00%
PROMISE CITY	11	$131,658	$3,950	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	99	$558,604	$16,760	.01%
* TOTAL COUNTY *	375	$5,576,753	$167,289	.14%
WEBSTER COUNTY				
FT DODGE*	971	$59,681,925	$1,790,375	1.54%
GOWRIE	68	$2,008,910	$60,168	.05%
DAYTON	41	$577,935	$17,338	.01%
LEHIGH	27	$574,417	$17,232	.01%
OTHO	13	$30,845	$926	.00%
BADGER	22	$332,776	$9,985	.01%
CALLENDAR	21	$228,260	$6,849	.01%
CLARE	12	$79,178	$2,376	.00%
DUNCOMBE	16	$201,196	$6,036	.01%
HARCOURT	19	$863,622	$25,908	.02%
MOORLAND	12	$135,134	$4,054	.00%
VINCENT	16	$773,932	$23,218	.02%
NON-PERMIT	9	$24,031	$725	.00%
OTHER	262	$5,391,306	$161,744	.14%
* TOTAL COUNTY *	1,511	$70,903,467	$2,126,934	1.83%
WINNEBAGO COUNTY				
FOREST CITY*	142	$4,141,740	$124,212	.11%
BUFFALO CENTER	79	$2,756,197	$82,621	.07%
LAKE MILLS	109	$3,150,474	$94,515	.08%
THOMPSON	37	$1,909,130	$57,275	.05%
LELAND	15	$75,313	$2,259	.00%
RAKE	22	$446,056	$13,383	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$1,727,533	$51,825	.04%
* TOTAL COUNTY *	493	$14,206,443	$426,090	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	332	$14,995,649	$449,692	.39%
CALMAR	57	$1,572,733	$47,181	.04%
OSSIAN	62	$1,035,750	$31,072	.03%
FT. ATKINSON	37	$905,062	$27,150	.02%
RIDGEWAY	21	$294,386	$8,832	.01%
SPILLVILLE	26	$485,834	$14,545	.01%
NON-PERMIT	9	$8,496	$261	.00%
OTHER	199	$2,859,501	$85,749	.07%
* TOTAL COUNTY *	743	$22,157,411	$664,482	.57%
WOODBURY COUNTY				
SIOUX CITY*	2,011	$148,954,149	$4,468,088	3.85%
MOVILLE	64	$2,961,705	$88,854	.08%
ANTHON	50	$1,199,082	$35,974	.03%
CORRECTIONVILLE	56	$856,128	$25,683	.02%
DANBURY	30	$958,672	$28,756	.02%
SERGEANT BLUFF	58	$1,177,800	$35,333	.03%
SLOAN	43	$776,235	$23,290	.02%
CUSHING	21	$368,711	$11,062	.01%
HORNICK	14	$477,018	$14,304	.01%
LAWTON	29	$362,366	$10,871	.01%
OTO	11	$151,149	$4,536	.00%
PIERSON	26	$437,922	$13,138	.01%
SALIX	18	$280,134	$8,404	.01%
SMITHLAND	12	$131,689	$3,951	.00%
NON-PERMIT	33	$217,826	$6,643	.01%
OTHER	102	$1,319,025	$39,568	.03%
* TOTAL COUNTY *	2,577	$160,629,611	$4,818,455	4.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	53	$837,804	$25,135	.02%
NORTHWOOD*	96	$4,815,086	$144,438	.12%
FERTILE	19	$225,127	$6,754	.01%
GRAFTON	22	$717,252	$21,519	.02%
HANLONTOWN	15	$203,513	$6,106	.01%
JOICE	14	$222,345	$6,671	.01%
KENSETT	16	$155,416	$4,663	.00%
NON-PERMIT	1	$2,833	$85	.00%
OTHER	76	$760,884	$22,833	.02%
* TOTAL COUNTY *	312	$7,940,259	$238,204	.21%
WRIGHT COUNTY				
CLARION*	178	$5,700,251	$170,966	.15%
EAGLE GROVE	152	$5,272,442	$158,171	.14%
BELMOND	133	$5,852,278	$175,563	.15%
DOWS	48	$795,435	$23,861	.02%
GOLDFIELD	42	$2,132,739	$63,984	.06%
ROWAN	18	$175,182	$5,254	.00%
WOOLSTOCK	13	$206,493	$6,196	.01%
NON-PERMIT	4	$432	$13	.00%
OTHER	89	$1,299,130	$38,971	.03%
* TOTAL COUNTY *	677	$21,434,382	$642,979	.55%
* LATE FILERS *	5,857	$49,944,226	$1,497,918	1.29%
** GRAND TOTAL **	96,910	$3,865,128,794	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	41	$122,456
* TOTAL *	41	$122,456

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$23,447
BLDG. MTL.	20	$52,303
GEN. MDSE.	7	$12,375
FOOD	7	$8,724
MOTOR VEH.	31	$22,030
APPAREL	6	$4,709
HOME FURN.	11	$4,255
EAT DRINK	28	$23,852
SPECIALTY	58	$23,456
SERVICES	123	$26,967
WHOLESALE	40	$107,240
MISC.	50	$65,214
* TOTAL *	391	$374,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	$8,794
GEN. MDSE.	5	$13,279
FOOD	5	$6,919
MOTOR VEH.	16	$17,019
APPAREL	5	$606
HOME FURN.	5	$3,301
EAT DRINK	18	$10,495
SPECIALTY	41	$13,660
SERVICES	66	$11,602
WHOLESALE	25	$64,486
MISC.	23	$35,005
* TOTAL *	216	$185,166

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$26,799	15	$80,896	21	$107,695
BLDG. MTL.	5	$11,144	17	$26,665	22	$37,809
GEN. MDSE.	6	$32,242	7	$8,220	13	$40,462
FOOD			9	$7,588	9	$7,588
MOTOR VEH.	20	$19,038	21	$12,533	41	$31,571
APPAREL	8	$9,525	7	$4,338	15	$13,863
HOME FURN.			9	$3,924	9	$3,924
EAT DRINK	15	$9,245	36	$21,324	51	$30,569
SPECIALTY	31	$20,472	57	$10,892	88	$31,364
SERVICES	67	$16,459	114	$29,852	181	$46,311
WHOLESALE	11	$27,990	34	$42,908	45	$70,898
MISC.	28	$32,948	49	$44,708	75	$77,620
* TOTAL *	197	$205,862	373	$293,812	570	$499,674

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$61,827	11	$20,006	17	$81,833
BLDG. MTL.	12	$29,422	10	$11,729	22	$41,151
GEN. MDSE.	11	$75,478			11	$75,478
FOOD	11	$29,682	7	$1,747	18	$31,429
MOTOR VEH.	26	$28,277	18	$2,545	44	$30,822
APPAREL	9	$13,986			9	$13,986
HOME FURN.	11	$15,452			11	$15,452
EAT DRINK	16	$21,422	20	$6,470	38	$27,892
SPECIALTY	57	$27,816	59	$2,511	116	$30,327
SERVICES	84	$23,892	76	$6,466	160	$30,358
WHOLESALE	19	$39,414	23	$19,244	42	$58,658
MISC.	25	$31,994	38	$5,318	63	$37,312
* TOTAL *	289	$398,662	262	$76,036	551	$474,698

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,403	8	$2,403
BLDG. MTL.	9	$10,525	7	$2,308	16	$12,833
GEN. MDSE.						
FOOD	5	$8,233	5	$2,725	10	$10,958
MOTOR VEH.	7	$13,392	9	$5,984	16	$19,376
APPAREL	8	$6,450			8	$6,450
HOME FURN.	8	$10,314			8	$10,314
EAT DRINK	10	$9,492	15	$6,050	25	$15,542
SPECIALTY	29	$24,801	34	$1,216	63	$26,017
SERVICES	50	$16,172	44	$7,844	94	$24,016
WHOLESALE	19	$31,480	26	$43,888	45	$75,368
MISC.	32	$75,983	29	$6,943	61	$82,926
* TOTAL *	177	$206,842	177	$79,361	354	$286,203

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BENTON CLASS	BELLE PLAINE NO. OF BUS.	 COMPUTED TAX	VINTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					23	$25,477
BLDG. MTL.			6	$17,583	22	$25,261
GEN. MDSE.	5	$5,427	6	$15,499		
FOOD			6	$13,156	16	$9,078
MOTOR VEH.	10	$21,697	17	$17,119	26	$20,848
APPAREL	8	$8,246	7	$13,094		
HOME FURN.			10	$15,072	9	$4,337
EAT DRINK	10	$5,117	15	$17,905	30	$14,315
SPECIALTY	16	$6,810	39	$19,534	73	$33,498
SERVICES	36	$8,800	54	$17,169	139	$22,904
WHOLESALE	16	$7,637	15	$51,675	64	$71,757
MISC.	26	$54,173	34	$88,683	61	$13,614
* TOTAL *	127	$117,907	209	$286,489	463	$241,089

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	23	$25,477
BLDG. MTL.	28	$42,844
GEN. MDSE.	11	$20,926
FOOD	22	$22,234
MOTOR VEH.	53	$59,664
APPAREL	15	$21,340
HOME FURN.	19	$19,409
EAT DRINK	55	$37,337
SPECIALTY	128	$59,842
SERVICES	229	$48,873
WHOLESALE	95	$131,069
MISC.	121	$156,470
* TOTAL *	799	$645,485

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$631,008	8	$176,159		
BLDG. MTL.	58	$141,220	21	$73,830		
GEN. MDSE.	28	$854,895	8	$166,493		
FOOD	57	$142,102	36	$68,575		
MOTOR VEH.	138	$182,785	63	$84,797	6	$3,097
APPAREL	60	$143,668	41	$92,175		
HOME FURN.	88	$169,005	42	$67,177		
EAT DRINK	156	$284,219	75	$177,284	11	$8,207
SPECIALTY	498	$403,551	277	$147,855	34	$5,705
SERVICES	589	$408,324	241	$149,100	26	$12,044
WHOLESALE	191	$443,845	72	$107,958	9	$1,085
MISC.	222	$202,242	78	$53,426	24	$19,546
* TOTAL *	2,096	$4,006,864	962	$1,364,829	110	$49,684

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$25,039	31	$832,206
BLDG. MTL.	15	$27,561	94	$242,611
GEN. MDSE.	6	$5,070	42	$1,026,458
FOOD	11	$10,348	104	$221,025
MOTOR VEH.	27	$14,772	234	$285,451
APPAREL			101	$235,843
HOME FURN.	11	$2,666	141	$238,848
EAT DRINK	27	$14,852	269	$484,562
SPECIALTY	79	$10,509	888	$567,620
SERVICES	140	$26,610	996	$596,078
WHOLESALE	53	$110,046	325	$662,934
MISC.	102	$40,570	426	$315,784
* TOTAL *	483	$288,043	3,651	$5,709,420

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$95,653	16	$48,163	23	$143,816
BLDG. MTL.	16	$31,150	14	$10,309	30	$41,459
GEN. MDSE.	11	$61,231			11	$61,231
FOOD	12	$31,044	10	$8,445	22	$39,489
MOTOR VEH.	29	$33,945	24	$10,406	53	$44,351
APPAREL	12	$21,357			12	$21,357
HOME FURN.	13	$37,665	15	$7,014	28	$44,679
EAT DRINK	35	$43,002	18	$6,289	53	$49,291
SPECIALTY	108	$51,632	90	$6,319	198	$57,951
SERVICES	140	$43,236	95	$11,431	235	$54,667
WHOLESALE	30	$48,850	35	$38,775	65	$87,625
MISC.	50	$35,481	54	$36,345	104	$71,826
* TOTAL *	463	$534,246	371	$183,496	834	$717,742

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$38,877	20	$38,877
BLDG. MTL.	8	$24,427	21	$33,173	29	$57,600
GEN. MDSE.	8	$47,224	10	$8,491	18	$55,715
FOOD	5	$23,295	17	$10,701	22	$33,996
MOTOR VEH.	26	$34,009	27	$29,294	53	$63,303
APPAREL	15	$21,366	10	$2,212	25	$23,578
HOME FURN.	10	$17,547	17	$6,170	27	$23,717
EAT DRINK	19	$32,774	31	$21,762	50	$54,536
SPECIALTY	65	$35,939	104	$18,368	169	$54,307
SERVICES	92	$69,621	145	$36,324	237	$105,945
WHOLESALE	21	$90,810	63	$95,494	84	$186,304
MISC.	40	$80,591	78	$19,269	116	$94,624
* TOTAL *	309	$477,603	541	$314,909	850	$792,512

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$29,062	16	$29,062
BLDG. MTL.	9	$20,418	23	$39,546	32	$59,964
GEN. MDSE.	6	$33,522			6	$33,522
FOOD	5	$19,876	14	$8,534	19	$28,410
MOTOR VEH.	18	$19,944	31	$30,965	49	$50,909
APPAREL	9	$5,596			9	$8,596
HOME FURN.	6	$6,240	14	$7,113	20	$13,353
EAT DRINK	25	$25,372	30	$16,128	55	$41,500
SPECIALTY	47	$31,332	81	$6,783	128	$38,115
SERVICES	74	$16,608	149	$23,643	223	$40,251
WHOLESALE	25	$76,417	64	$118,907	89	$195,324
MISC.	34	$101,002	50	$39,210	84	$140,212
* TOTAL *	258	$359,327	472	$319,891	730	$679,218

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$102,980	21	$30,954	29	$133,934
BLDG. MTL.	10	$24,452	21	$56,657	31	$81,109
GEN. MDSE.	8	$87,049	5	$3,996	13	$91,045
FOOD	6	$28,355	7	$3,643	13	$31,998
MOTOR VEH.	33	$40,370	23	$10,665	56	$51,035
APPAREL	17	$37,700	5	$2,458	22	$40,158
HOME FURN.	22	$17,846	7	$16,254	29	$34,100
EAT DRINK	29	$48,193	33	$14,063	62	$62,256
SPECIALTY	81	$69,065	81	$15,561	162	$84,626
SERVICES	114	$62,196	115	$15,238	229	$77,434
WHOLESALE	32	$81,771	57	$107,902	89	$189,673
MISC.	40	$58,396	66	$21,383	106	$79,779
* TOTAL *	400	$658,373	441	$298,774	841	$957,147

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BUTLER CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	31	$127,716
BLDG. MTL.	36	$41,690
GEN. MDSE.	9	$14,156
FOOD	23	$12,625
MOTOR VEH.	50	$34,036
APPAREL	9	$6,402
HOME FURN.	22	$10,004
EAT DRINK	42	$20,574
SPECIALTY	105	$20,781
SERVICES	212	$57,506
WHOLESALE	61	$113,727
MISC.	82	$34,021
* TOTAL *	682	$493,238

CALHOUN CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	16	$77,793
BLDG. MTL.	22	$24,916
GEN. MDSE.	9	$11,613
FOOD	18	$16,560
MOTOR VEH.	33	$33,385
APPAREL	11	$13,525
HOME FURN.	17	$11,426
EAT DRINK	28	$18,887
SPECIALTY	95	$25,288
SERVICES	163	$42,568
WHOLESALE	65	$140,233
MISC.	66	$11,419
* TOTAL *	543	$427,613

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CARROLL CLASS	CARROLL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$92,806	26	$35,065	33	$127,871
BLDG. MTL.	14	$50,930	21	$28,655	35	$79,585
GEN. MDSE.	8	$121,653	6	$4,021	14	$125,674
FOOD	9	$29,122	13	$5,391	22	$34,513
MOTOR VEH.	26	$43,085	32	$25,748	58	$68,833
APPAREL	19	$31,121			19	$31,121
HOME FURN.	19	$41,002	9	$5,699	28	$46,701
EAT DRINK	33	$53,618	45	$27,147	78	$80,765
SPECIALTY	63	$67,046	73	$17,656	136	$84,702
SERVICES	123	$46,554	124	$34,373	247	$80,927
WHOLESALE	50	$113,128	69	$123,746	119	$236,874
MISC.	38	$17,216	55	$44,952	93	$62,168
* TOTAL *	409	$707,281	473	$352,453	882	$1,059,734

CASS CLASS	ATLANTIC* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$21,236	21	$21,236
BLDG. MTL.	13	$42,548	13	$9,747	26	$52,295
GEN. MDSE.	10	$93,262	5	$4,577	15	$97,839
FOOD	10	$33,272	8	$8,567	18	$41,839
MOTOR VEH.	37	$23,477	28	$14,861	65	$38,338
APPAREL	21	$29,429			21	$29,429
HOME FURN.	17	$12,880	15	$4,639	32	$17,519
EAT DRINK	17	$29,121	28	$14,781	45	$43,902
SPECIALTY	57	$47,370	69	$11,708	126	$59,078
SERVICES	105	$47,445	115	$19,922	220	$67,367
WHOLESALE	38	$114,500	49	$76,160	87	$190,660
MISC.	50	$89,728	49	$20,968	99	$110,696
* TOTAL *	375	$563,032	400	$207,166	775	$770,198

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$18,295	18	$18,295
BLDG. MTL.	5	$11,768	11	$15,676	16	$27,444
GEN. MDSE.	5	$17,998	8	$5,617	13	$23,615
FOOD	5	$9,981	8	$4,727	13	$14,708
MOTOR VEH.	12	$12,661	39	$34,004	51	$46,665
APPAREL	8	$13,072	5	$793	13	$13,865
HOME FURN.	5	$11,390	13	$4,159	18	$15,549
EAT DRINK	11	$6,726	32	$25,193	43	$31,919
SPECIALTY	37	$13,334	93	$18,484	130	$31,818
SERVICES	51	$15,273	153	$30,693	204	$45,966
WHOLESALE	24	$47,866	62	$161,401	86	$209,267
MISC.	28	$69,759	88	$40,375	116	$110,134
* TOTAL *	191	$229,828	530	$359,417	721	$589,245

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$245,059	5	$49,465	12	$6,397
BLDG. MTL.	23	$57,173	8	$25,096	12	$19,681
GEN. MDSE.	12	$408,861	9	$17,136		
FOOD	18	$71,978	6	$19,136	7	$3,016
MOTOR VEH.	58	$84,634	23	$26,151	14	$9,612
APPAREL	40	$88,624	13	$9,978		
HOME FURN.	35	$62,598	13	$6,152		
EAT DRINK	78	$124,048	29	$41,716	20	$27,150
SPECIALTY	216	$170,969	56	$27,606	57	$10,385
SERVICES	290	$230,817	80	$39,065	82	$8,504
WHOLESALE	89	$207,136	29	$62,033	53	$35,573
MISC.	100	$64,773	28	$38,028	49	$13,451
* TOTAL *	968	$1,816,670	299	$361,562	306	$133,769

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$300,921
BLDG. MTL.	43	$101,950
GEN. MDSE.	21	$425,997
FOOD	31	$94,130
MOTOR VEH.	95	$120,397
APPAREL	53	$98,602
HOME FURN.	48	$68,750
EAT DRINK	127	$192,914
SPECIALTY	329	$208,960
SERVICES	452	$278,386
WHOLESALE	171	$304,742
MISC.	177	$116,252
* TOTAL *	1,573	$2,312,001

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$91,418	16	$13,731	23	$105,149
BLDG. MTL.	8	$16,169	7	$25,636	15	$41,805
GEN. MDSE.	6	$63,348			6	$63,348
FOOD	9	$26,802			9	$26,802
MOTOR VEH.	23	$91,275	18	$10,138	41	$101,413
APPAREL	14	$25,102			14	$25,102
HOME FURN.	10	$15,981	9	$2,580	19	$18,561
EAT DRINK	22	$27,287	14	$5,649	36	$32,936
SPECIALTY	49	$37,377	57	$11,337	106	$48,714
SERVICES	103	$27,124	100	$29,047	203	$56,171
WHOLESALE	22	$45,175	40	$34,103	62	$79,278
MISC.	33	$47,732	58	$20,406	91	$68,138
* TOTAL *	306	$514,790	319	$152,627	625	$667,417

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$24,885	16	$24,885
BLDG. MTL.	5	$27,645	15	$14,509	20	$42,154
GEN. MDSE.	6	$20,431			6	$20,431
FOOD			11	$5,226	11	$5,226
MOTOR VEH.	26	$33,932	25	$22,410	51	$56,342
APPAREL	8	$6,633			8	$6,633
HOME FURN.	7	$8,743	5	$3,170	12	$11,913
EAT DRINK	11	$9,957	31	$15,663	42	$25,620
SPECIALTY	37	$18,693	59	$8,261	96	$26,954
SERVICES	48	$26,970	100	$17,323	148	$44,293
WHOLESALE	14	$45,550	43	$67,510	57	$113,060
MISC.	23	$53,929	59	$36,497	82	$90,426
* TOTAL *	185	$252,483	364	$215,454	549	$467,937

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$21,034			7	$21,034
GEN. MDSE.						
FOOD	7	$18,151			7	$18,151
MOTOR VEH.	19	$13,794	7	$665	26	$14,459
APPAREL	6	$6,854			6	$6,854
HOME FURN.	12	$4,624			12	$4,624
EAT DRINK	17	$18,121			17	$18,121
SPECIALTY	37	$14,327	24	$4,797	61	$19,124
SERVICES	62	$18,441	31	$7,308	93	$25,749
WHOLESALE	19	$33,818	15	$4,147	34	$37,965
MISC.	28	$104,078	24	$15,081	52	$119,159
* TOTAL *	214	$253,242	101	$31,998	315	$285,240

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CLAY CLASS	SPENCER* NO. OF BUS.	SPENCER* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	7	$81,011	17	$9,668	24	$90,679
BLDG. MTL.	20	$45,080	13	$11,082	33	$56,162
GEN. MDSE.	12	$165,640			12	$165,640
FOOD	12	$39,761	7	$1,820	19	$41,581
MOTOR VEH.	29	$72,778	19	$6,541	48	$79,319
APPAREL	34	$61,867			34	$61,867
HOME FURN.	28	$35,411	6	$2,980	34	$38,391
EAT DRINK	38	$54,494	19	$6,779	57	$61,273
SPECIALTY	105	$83,276	47	$3,945	152	$87,221
SERVICES	151	$73,195	69	$5,943	220	$79,138
WHOLESALE	51	$113,348	41	$93,365	92	$206,713
MISC.	55	$24,234	35	$20,184	90	$44,418
* TOTAL *	542	$850,095	273	$162,307	815	$1,012,402

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	34	$74,961
BLDG. MTL.	38	$79,618
GEN. MDSE.	14	$14,894
FOOD	28	$23,987
MOTOR VEH.	66	$30,810
APPAREL	8	$13,914
HOME FURN.	20	$16,607
EAT DRINK	57	$35,117
SPECIALTY	135	$38,186
SERVICES	227	$40,048
WHOLESALE	110	$214,609
MISC.	89	$22,125
* TOTAL *	826	$604,876

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$213,156	5	$50,415		
BLDG. MTL.	23	$56,809				
GEN. MDSE.	13	$322,860	5	$22,714		
FOOD	23	$85,136				
MOTOR VEH.	62	$131,977	14	$6,168	7	$1,409
APPAREL	23	$31,593				
HOME FURN.	37	$73,386	12	$10,884		
EAT DRINK	99	$141,816	16	$15,968	9	$3,584
SPECIALTY	159	$200,809	23	$19,981	15	$1,451
SERVICES	280	$124,459	59	$11,246	34	$8,079
WHOLESALE	48	$72,378	32	$58,911		
MISC.	91	$83,191	28	$40,012	21	$17,298
* TOTAL *	871	$1,537,570	194	$236,299	86	$31,821

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$17,359	42	$280,930
BLDG. MTL.	16	$13,829	39	$70,638
GEN. MDSE.	5	$889	23	$346,463
FOOD	10	$3,266	33	$88,402
MOTOR VEH.	25	$22,378	108	$161,932
APPAREL			23	$31,593
HOME FURN.	6	$5,171	55	$89,441
EAT DRINK	40	$16,403	164	$177,771
SPECIALTY	67	$6,700	264	$228,941
SERVICES	145	$30,530	518	$174,314
WHOLESALE	50	$53,686	130	$184,975
MISC.	53	$12,654	193	$153,155
* TOTAL *	441	$182,865	1,592	$1,988,555

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$66,214	18	$31,611	23	$97,825
BLDG. MTL.	11	$22,939	14	$16,581	25	$39,520
GEN. MDSE.	8	$65,751			8	$65,751
FOOD	9	$27,342	11	$6,216	20	$33,558
MOTOR VEH.	20	$23,394	22	$27,300	42	$50,694
APPAREL	15	$24,793			15	$24,793
HOME FURN.	13	$8,544	8	$295	21	$8,839
EAT DRINK	31	$38,393	26	$12,352	57	$50,745
SPECIALTY	50	$37,015	54	$8,784	104	$45,799
SERVICES	75	$31,166	133	$25,455	208	$56,621
WHOLESALE	26	$53,512	53	$57,549	79	$111,061
MISC.	35	$18,129	46	$21,211	81	$39,340
* TOTAL *	298	$417,192	385	$207,354	683	$624,546

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			27	$101,937	27	$101,937
BLDG. MTL.	8	$20,125	27	$24,348	35	$44,473
GEN. MDSE.	9	$62,037	13	$19,380	22	$81,417
FOOD			16	$11,556	16	$11,556
MOTOR VEH.	20	$25,909	54	$34,068	74	$59,977
APPAREL	12	$17,977	10	$2,641	22	$20,618
HOME FURN.	11	$7,384	17	$7,072	28	$14,456
EAT DRINK	17	$21,112	49	$22,753	66	$43,865
SPECIALTY	45	$23,155	136	$29,684	181	$52,839
SERVICES	104	$56,205	217	$65,803	321	$122,008
WHOLESALE	24	$41,639	77	$143,068	101	$184,707
MISC.	39	$79,264	92	$44,508	131	$123,772
* TOTAL *	289	$354,807	735	$506,818	1,024	$861,625

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			13	$6,619	13	$6,619
GEN. MDSE.	5	$11,973			5	$11,973
FOOD						
MOTOR VEH.	14	$15,454	9	$1,416	23	$16,870
APPAREL	8	$7,764			8	$7,764
HOME FURN.						
EAT DRINK	10	$8,770	8	$1,524	18	$10,294
SPECIALTY	27	$13,074	49	$6,486	76	$19,560
SERVICES	58	$16,160	37	$3,950	95	$20,110
WHOLESALE	7	$19,423	28	$24,380	35	$43,803
MISC.	36	$59,552	33	$7,027	69	$66,579
* TOTAL *	165	$152,170	177	$51,402	342	$203,572

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$20,436	10	$20,436
BLDG. MTL.			9	$9,744	9	$9,744
GEN. MDSE.			6	$11,786	6	$11,786
FOOD			7	$7,467	7	$7,467
MOTOR VEH.	7	$5,364	24	$3,820	31	$9,184
APPAREL			5	$3,633	5	$3,633
HOME FURN.			7	$7,695	7	$7,695
EAT DRINK	9	$8,801	13	$6,289	22	$15,090
SPECIALTY	20	$5,042	52	$8,328	72	$13,370
SERVICES	22	$3,860	69	$10,490	91	$14,350
WHOLESALE	8	$11,455	27	$20,237	35	$31,692
MISC.	21	$27,480	19	$5,834	40	$33,314
* TOTAL *	87	$62,002	248	$115,759	335	$177,761

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$7,761	14	$7,761
BLDG. MTL.	8	$53,421	14	$27,315	22	$80,736
GEN. MDSE.	8	$45,455			8	$45,455
FOOD			11	$6,130	11	$6,130
MOTOR VEH.	19	$37,712	17	$7,372	36	$45,084
APPAREL	7	$13,560			7	$13,560
HOME FURN.	5	$2,733	7	$4,687	12	$7,420
EAT DRINK	16	$15,794	25	$10,575	41	$26,369
SPECIALTY	47	$24,410	43	$7,459	90	$31,869
SERVICES	72	$14,945	93	$15,727	165	$30,672
WHOLESALE	26	$65,572	53	$78,047	79	$143,619
MISC.	27	$113,220	56	$25,771	76	$137,570
* TOTAL *	235	$386,822	326	$189,423	561	$576,245

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$245,165				
BLDG. MTL.	18	$36,472			10	$20,953
GEN. MDSE.	10	$236,217	5	$153,641		
FOOD	39	$71,894			8	$7,446
MOTOR VEH.	42	$67,363	8	$21,568	32	$15,360
APPAREL	28	$66,073	21	$55,347		
HOME FURN.	45	$66,108			9	$7,371
EAT DRINK	76	$120,382	13	$9,583	12	$10,021
SPECIALTY	170	$105,101	34	$59,599	64	$8,867
SERVICES	236	$132,018	46	$22,103	83	$13,675
WHOLESALE	61	$142,103	10	$30,971	28	$68,454
MISC.	78	$54,296	24	$44,845	63	$26,908
* TOTAL *	814	$1,343,192	161	$397,657	309	$179,055

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$245,165
BLDG. MTL.	28	$57,425
GEN. MDSE.	15	$389,858
FOOD	47	$79,340
MOTOR VEH.	82	$104,291
APPAREL	49	$121,420
HOME FURN.	54	$73,479
EAT DRINK	101	$139,986
SPECIALTY	268	$173,567
SERVICES	365	$167,796
WHOLESALE	99	$241,528
MISC.	165	$126,049
* TOTAL *	1,284	$1,919,904

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$61,629	22	$31,681	28	$93,310
BLDG. MTL.			12	$14,785	12	$14,785
GEN. MDSE.			6	$12,177	6	$12,177
FOOD	5	$13,021	7	$5,035	12	$18,056
MOTOR VEH.	13	$16,369	32	$21,073	45	$37,442
APPAREL	7	$15,730	8	$2,302	15	$18,032
HOME FURN.	11	$7,947	16	$5,857	27	$13,804
EAT DRINK	18	$14,478	45	$36,156	63	$50,634
SPECIALTY	43	$52,460	79	$13,196	122	$65,656
SERVICES	67	$15,674	146	$27,628	213	$43,302
WHOLESALE	11	$7,030	41	$53,089	52	$60,119
MISC.	26	$34,584	61	$12,161	87	$46,745
* TOTAL *	207	$238,922	475	$235,140	682	$474,062

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$372,808			17	$24,439
BLDG. MTL.	51	$128,639			17	$60,954
GEN. MDSE.	17	$698,023	5	$27,319	5	$3,528
FOOD	54	$132,316	7	$5,806	10	$6,463
MOTOR VEH.	97	$131,295	13	$10,929	30	$38,059
APPAREL	69	$205,180	8	$9,448		
HOME FURN.	75	$100,841	7	$17,931	9	$6,779
EAT DRINK	166	$250,962	13	$12,523	63	$45,906
SPECIALTY	390	$359,233	33	$19,321	84	$10,637
SERVICES	469	$322,715	51	$30,183	168	$39,801
WHOLESALE	134	$233,826	12	$97,721	78	$102,635
MISC.	130	$124,274	19	$58,874	85	$29,411
* TOTAL *	1,669	$3,060,114	168	$290,055	566	$368,612

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$397,247
BLDG. MTL.	68	$189,593
GEN. MDSE.	27	$728,870
FOOD	71	$144,587
MOTOR VEH.	140	$180,283
APPAREL	77	$214,628
HOME FURN.	91	$125,551
EAT DRINK	242	$309,391
SPECIALTY	507	$389,191
SERVICES	688	$392,699
WHOLESALE	224	$434,182
MISC.	234	$212,559
* TOTAL *	2,403	$3,718,781

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,318	9	$19,808	14	$100,126
BLDG. MTL.	7	$24,004	11	$13,539	18	$37,543
GEN. MDSE.	11	$56,707			11	$56,707
FOOD	5	$21,242			5	$21,242
MOTOR VEH.	17	$23,601	18	$4,363	35	$27,964
APPAREL	8	$19,880			8	$19,880
HOME FURN.	9	$12,944			9	$12,944
EAT DRINK	20	$22,625	13	$7,229	33	$29,854
SPECIALTY	54	$25,789	39	$6,752	93	$32,541
SERVICES	87	$20,968	61	$6,644	148	$27,612
WHOLESALE	25	$75,136	27	$26,255	52	$101,391
MISC.	31	$7,502	34	$13,202	65	$20,704
* TOTAL *	279	$390,716	212	$97,792	491	$488,508

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$37,807	26	$21,861
BLDG. MTL.	10	$16,177			16	$27,074
GEN. MDSE.	9	$50,003			5	$41,565
FOOD	8	$17,886			17	$10,013
MOTOR VEH.	17	$19,639	13	$13,506	30	$22,393
APPAREL	18	$17,574				
HOME FURN.	13	$12,579	5	$16,907	9	$436
EAT DRINK	23	$24,419	12	$7,508	39	$19,307
SPECIALTY	54	$32,375	23	$12,799	59	$5,847
SERVICES	79	$43,807	34	$11,037	132	$21,533
WHOLESALE	29	$64,136	11	$32,137	55	$147,617
MISC.	30	$79,826	26	$36,906	51	$20,088
* TOTAL *	290	$378,421	129	$168,607	439	$337,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	31	$59,668
BLDG. MTL.	26	$43,251
GEN. MDSE.	14	$91,568
FOOD	25	$27,899
MOTOR VEH.	60	$55,538
APPAREL	18	$17,574
HOME FURN.	27	$29,922
EAT DRINK	74	$51,234
SPECIALTY	136	$51,021
SERVICES	245	$76,377
WHOLESALE	95	$243,890
MISC.	107	$136,820
* TOTAL *	858	$884,762

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$84,682	13	$19,775	19	$104,457
BLDG. MTL.	9	$26,125	12	$14,856	21	$40,981
GEN. MDSE.	10	$90,113	5	$3,641	15	$93,754
FOOD	8	$28,755	11	$2,794	19	$31,549
MOTOR VEH.	21	$24,623	18	$10,398	39	$35,021
APPAREL	17	$20,862			17	$20,862
HOME FURN.	13	$12,881	8	$1,660	21	$14,541
EAT DRINK	22	$34,746	15	$6,690	37	$41,436
SPECIALTY	61	$48,557	65	$4,163	126	$52,720
SERVICES	98	$29,418	105	$13,136	203	$42,554
WHOLESALE	28	$51,801	43	$73,737	71	$125,538
MISC.	41	$17,734	54	$15,625	95	$33,359
* TOTAL *	334	$470,297	349	$166,475	683	$636,772

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,705	13	$20,193	19	$94,898
BLDG. MTL.	7	$29,093	12	$7,637	19	$36,730
GEN. MDSE.						
FOOD			9	$1,234	9	$1,234
MOTOR VEH.	16	$24,670	18	$7,565	34	$32,235
APPAREL	10	$10,506			10	$10,506
HOME FURN.	13	$5,537	9	$1,722	22	$7,259
EAT DRINK	20	$21,105	10	$4,160	30	$25,265
SPECIALTY	44	$19,645	41	$7,884	85	$27,529
SERVICES	63	$20,294	59	$8,722	122	$29,016
WHOLESALE	24	$63,485	49	$124,166	73	$187,651
MISC.	38	$43,317	42	$23,168	80	$66,485
* TOTAL *	241	$312,357	262	$206,451	503	$518,808

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$23,145
BLDG. MTL.	17	$17,568
GEN. MDSE.	11	$45,998
FOOD	8	$20,505
MOTOR VEH.	24	$20,227
APPAREL	6	$7,744
HOME FURN.	8	$4,857
EAT DRINK	24	$18,145
SPECIALTY	52	$11,340
SERVICES	101	$27,377
WHOLESALE	33	$49,790
MISC.	36	$11,903
* TOTAL *	338	$258,599

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$13,119	11	$13,119
BLDG. MTL.	11	$22,793	9	$4,932	20	$27,725
GEN. MDSE.	6	$25,953	5	$2,192	11	$28,145
FOOD			6	$3,611	6	$3,611
MOTOR VEH.	8	$16,594	23	$6,163	31	$22,757
APPAREL	10	$9,960			10	$9,960
HOME FURN.	10	$6,279	5	$88	15	$6,367
EAT DRINK	13	$13,508	13	$5,690	26	$19,198
SPECIALTY	46	$20,340	47	$1,575	93	$21,915
SERVICES	67	$26,029	80	$12,543	147	$38,572
WHOLESALE	22	$43,096	37	$84,975	59	$128,071
MISC.	30	$102,422	34	$9,873	64	$112,295
* TOTAL *	223	$286,974	270	$144,761	493	$431,735

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$43,640	14	$24,148	19	$67,788
BLDG. MTL.	6	$3,702	9	$7,910	15	$11,612
GEN. MDSE.			6	$4,354	6	$4,354
FOOD			8	$7,519	8	$7,519
MOTOR VEH.	16	$17,080	27	$10,883	43	$27,963
APPAREL						
HOME FURN.			17	$3,588	17	$3,588
EAT DRINK	9	$4,951	29	$17,672	38	$22,623
SPECIALTY	24	$16,768	67	$8,978	91	$25,746
SERVICES	36	$7,563	95	$18,712	131	$26,275
WHOLESALE	14	$59,338	54	$95,856	68	$155,194
MISC.	26	$43,143	51	$21,261	77	$64,404
* TOTAL *	136	$196,185	377	$220,881	513	$417,066

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	24	$86,549
BLDG. MTL.	17	$22,905
GEN. MDSE.	8	$7,529
FOOD	13	$13,393
MOTOR VEH.	28	$15,246
APPAREL	8	$5,769
HOME FURN.	10	$8,943
EAT DRINK	37	$20,785
SPECIALTY	87	$15,395
SERVICES	143	$18,537
WHOLESALE	52	$83,096
MISC.	64	$16,355
* TOTAL *	491	$314,502

HAMILTON CLASS	WEBSTER CITY* NO. OF BUS.	WEBSTER CITY* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	5	$62,892	20	$31,511	25	$94,403
BLDG. MTL.	13	$38,235	16	$17,305	29	$55,540
GEN. MDSE.	8	$48,614			8	$48,614
FOOD	10	$23,806	6	$4,321	16	$28,127
MOTOR VEH.	21	$20,089	28	$12,782	49	$32,871
APPAREL	8	$15,721			8	$15,721
HOME FURN.	8	$12,156	10	$1,528	18	$13,684
EAT DRINK	25	$28,036	21	$20,770	46	$48,806
SPECIALTY	76	$42,919	68	$14,930	144	$57,849
SERVICES	104	$46,527	104	$26,674	208	$73,201
WHOLESALE	27	$25,128	48	$157,827	75	$182,955
MISC.	42	$14,493	60	$9,953	100	$24,446
* TOTAL *	347	$378,616	379	$297,601	726	$676,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$91,461
BLDG. MTL.	23	$33,096
GEN. MDSE.	10	$8,307
FOOD	16	$11,970
MOTOR VEH.	25	$12,813
APPAREL	9	$19,209
HOME FURN.	12	$13,456
EAT DRINK	29	$18,265
SPECIALTY	70	$36,264
SERVICES	152	$44,968
WHOLESALE	60	$130,823
MISC.	67	$12,007
* TOTAL *	492	$432,639

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$97,122			20	$25,818
BLDG. MTL.	8	$20,659	5	$7,685	23	$51,377
GEN. MDSE.	8	$63,789				
FOOD	7	$21,791			13	$10,165
MOTOR VEH.	20	$18,456	9	$7,968	33	$26,178
APPAREL	13	$20,946			5	$3,056
HOME FURN.	11	$10,581			16	$8,551
EAT DRINK	19	$23,482	9	$4,597	26	$15,924
SPECIALTY	49	$35,405	30	$13,045	80	$9,113
SERVICES	94	$37,663	51	$9,626	119	$21,588
WHOLESALE	18	$56,570	13	$24,751	67	$180,208
MISC.	33	$12,547	39	$57,135	72	$28,487
* TOTAL *	287	$419,011	156	$124,807	474	$380,465

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$122,940
BLDG. MTL.	36	$79,721
GEN. MDSE.	8	$63,789
FOOD	20	$31,956
MOTOR VEH.	62	$52,602
APPAREL	18	$24,002
HOME FURN.	27	$19,132
EAT DRINK	54	$44,003
SPECIALTY	159	$57,563
SERVICES	264	$68,877
WHOLESALE	98	$261,529
MISC.	144	$98,169
* TOTAL *	917	$924,282

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$48,831	16	$48,831
BLDG. MTL.	5	$10,342	15	$19,168	20	$29,510
GEN. MDSE.	6	$16,994	6	$3,952	12	$20,946
FOOD			13	$12,755	13	$12,755
MOTOR VEH.	15	$11,098	35	$18,039	50	$29,137
APPAREL			6	$8,389	6	$8,389
HOME FURN.	5	$10,193	11	$10,451	16	$20,644
EAT DRINK	14	$20,639	29	$15,333	43	$35,972
SPECIALTY	21	$9,757	66	$8,716	87	$18,473
SERVICES	41	$9,318	114	$23,502	155	$32,820
WHOLESALE	10	$36,406	55	$64,436	65	$100,842
MISC.	19	$45,296	42	$27,032	61	$72,328
* TOTAL *	136	$170,043	408	$260,604	544	$430,647

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$113,599	15	$29,820	21	$143,419
BLDG. MTL.	9	$30,198	14	$25,423	23	$55,621
GEN. MDSE.	8	$60,629			8	$60,629
FOOD	6	$22,852	10	$5,473	16	$28,325
MOTOR VEH.	22	$20,043	29	$20,035	51	$40,078
APPAREL	12	$15,978			12	$15,978
HOME FURN.	7	$7,780	8	$13,083	15	$20,863
EAT DRINK	15	$27,659	15	$6,970	30	$34,629
SPECIALTY	53	$40,027	57	$5,789	110	$45,816
SERVICES	78	$16,191	106	$22,386	184	$38,577
WHOLESALE	23	$74,513	49	$65,137	72	$139,650
MISC.	33	$24,271	64	$61,016	97	$85,287
* TOTAL *	272	$453,740	367	$255,132	639	$708,872

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$85,518	9	$8,915	14	$94,433
BLDG. MTL.	9	$28,553	11	$10,173	20	$38,726
GEN. MDSE.	6	$15,435			6	$15,435
FOOD			9	$1,641	9	$1,641
MOTOR VEH.	14	$14,106	11	$7,514	25	$21,620
APPAREL	8	$7,706			8	$7,706
HOME FURN.	5	$4,985			5	$4,985
EAT DRINK	14	$7,802	24	$10,783	38	$18,585
SPECIALTY	21	$9,733	36	$10,705	57	$20,438
SERVICES	56	$17,409	66	$8,479	122	$25,888
WHOLESALE	22	$61,027	37	$63,623	59	$124,650
MISC.	30	$18,308	38	$7,785	68	$26,093
* TOTAL *	190	$270,582	241	$129,618	431	$400,200

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$77,039	15	$9,446	20	$86,485
BLDG. MTL.	10	$18,523	12	$6,352	22	$24,875
GEN. MDSE.						
FOOD			9	$1,986	9	$1,986
MOTOR VEH.	19	$24,976	17	$17,564	36	$42,540
APPAREL	10	$13,515			10	$13,515
HOME FURN.	9	$8,755			9	$8,755
EAT DRINK	15	$13,815	25	$11,176	40	$24,991
SPECIALTY	32	$16,823	55	$3,530	87	$20,353
SERVICES	55	$24,277	70	$9,349	125	$33,626
WHOLESALE	31	$90,413	34	$20,051	65	$110,464
MISC.	39	$71,363	37	$12,291	76	$83,654
* TOTAL *	225	$359,499	274	$91,745	499	$451,244

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	18	$67,514
BLDG. MTL.	13	$40,203
GEN. MDSE.	5	$22,190
FOOD	12	$14,104
MOTOR VEH.	29	$27,644
APPAREL	10	$7,192
HOME FURN.	10	$5,292
EAT DRINK	20	$12,623
SPECIALTY	59	$16,523
SERVICES	93	$20,455
WHOLESALE	54	$106,129
MISC.	44	$22,036
* TOTAL *	367	$361,905

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$75,137
BLDG. MTL.	17	$32,718
GEN. MDSE.	9	$10,124
FOOD	18	$28,421
MOTOR VEH.	52	$42,810
APPAREL	11	$6,731
HOME FURN.	11	$30,560
EAT DRINK	39	$94,539
SPECIALTY	112	$45,524
SERVICES	174	$77,049
WHOLESALE	61	$123,563
MISC.	80	$60,683
* TOTAL *	598	$627,859

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$59,818	21	$25,750	29	$85,568
BLDG. MTL.	9	$22,001	13	$41,780	22	$63,781
GEN. MDSE.	7	$51,979	6	$3,906	13	$55,885
FOOD	7	$20,812	16	$7,055	23	$27,867
MOTOR VEH.	27	$29,094	22	$12,469	49	$41,563
APPAREL	17	$16,117			17	$16,117
HOME FURN.	9	$12,028	10	$2,229	19	$14,257
EAT DRINK	30	$25,098	41	$21,887	71	$46,985
SPECIALTY	43	$37,996	87	$30,964	130	$68,960
SERVICES	99	$26,844	169	$28,686	268	$55,530
WHOLESALE	15	$15,416	53	$90,207	68	$105,623
MISC.	35	$15,446	51	$18,230	86	$33,676
* TOTAL *	306	$332,649	489	$283,163	795	$615,812

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$117,695	24	$101,252	32	$218,947
BLDG. MTL.	15	$32,716	28	$42,714	43	$75,430
GEN. MDSE.	15	$109,619	7	$6,443	22	$116,062
FOOD	11	$60,994	12	$9,128	23	$70,122
MOTOR VEH.	39	$53,531	43	$36,029	82	$89,560
APPAREL	19	$26,248			19	$26,248
HOME FURN.	28	$47,773	17	$3,841	45	$51,614
EAT DRINK	39	$58,745	25	$18,212	64	$76,957
SPECIALTY	128	$69,176	116	$22,128	244	$91,304
SERVICES	158	$94,360	185	$44,886	343	$139,246
WHOLESALE	34	$60,245	77	$145,768	111	$206,013
MISC.	49	$29,532	89	$29,913	138	$59,445
* TOTAL *	543	$760,634	623	$460,314	1,166	$1,220,948

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$85,957	9	$2,845	14	$88,802
BLDG. MTL.	11	$35,629	6	$8,213	17	$43,842
GEN. MDSE.	7	$60,100			7	$60,100
FOOD	16	$30,333			16	$30,333
MOTOR VEH.	25	$31,193	16	$13,011	41	$44,204
APPAREL	16	$26,730			16	$26,730
HOME FURN.	18	$12,434			18	$12,434
EAT DRINK	25	$31,356	6	$1,590	31	$32,946
SPECIALTY	84	$46,420	26	$5,205	110	$51,625
SERVICES	103	$31,695	71	$7,462	174	$39,157
WHOLESALE	29	$43,865	25	$22,419	54	$66,284
MISC.	44	$33,641	31	$6,274	75	$39,915
* TOTAL *	383	$469,253	190	$67,019	573	$536,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JOHNSON	IOWA CITY*		COPALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$349,435			13	$7,368
BLDG. MTL.	26	$63,916	6	$56,028	19	$32,570
GEN. MDSE.	14	$395,534				
FOOD	34	$149,315			13	$4,034
MOTOR VEH.	57	$95,079	22	$24,654	27	$16,615
APPAREL	62	$135,729			7	$1,138
HOME FURN.	61	$87,816	11	$24,419	21	$8,506
EAT DRINK	105	$279,054	32	$102,100	30	$76,002
SPECIALTY	296	$354,003	39	$29,261	116	$23,907
SERVICES	302	$266,409	70	$55,983	180	$48,583
WHOLESALE	64	$141,123	15	$35,023	68	$79,781
MISC.	129	$119,605	39	$128,697	99	$21,632
* TOTAL *	1,161	$2,437,018	234	$456,165	593	$320,136

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$356,803
BLDG. MTL.	51	$152,514
GEN. MDSE.	14	$395,534
FOOD	47	$153,349
MOTOR VEH.	106	$136,348
APPAREL	69	$136,867
HOME FURN.	93	$120,741
EAT DRINK	167	$457,156
SPECIALTY	451	$407,171
SERVICES	552	$370,975
WHOLESALE	147	$255,927
MISC.	267	$269,934
* TOTAL *	1,988	$3,213,319

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$127,757			16	$13,309
BLDG. MTL.	7	$11,752	6	$11,024	13	$14,561
GEN. MDSE.			6	$19,677		
FOOD	5	$9,856	10	$10,925	11	$3,238
MOTOR VEH.	18	$12,446	19	$20,577	26	$27,736
APPAREL	5	$3,936	5	$2,863		
HOME FURN.			13	$9,883	9	$795
EAT DRINK	8	$7,263	9	$10,273	23	$16,203
SPECIALTY	30	$9,334	40	$24,051	56	$9,588
SERVICES	50	$13,949	45	$11,450	119	$13,249
WHOLESALE	12	$15,149	24	$68,103	52	$45,201
MISC.	21	$20,105	29	$68,939	62	$15,637
* TOTAL *	161	$231,547	206	$257,765	387	$159,517

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$141,066
BLDG. MTL.	26	$37,337
GEN. MDSE.	6	$19,677
FOOD	26	$24,019
MOTOR VEH.	63	$60,759
APPAREL	10	$6,799
HOME FURN.	22	$10,678
EAT DRINK	40	$33,739
SPECIALTY	126	$42,973
SERVICES	214	$38,648
WHOLESALE	88	$128,453
MISC.	112	$104,681
* TOTAL *	754	$648,829

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$45,799
BLDG. MTL.	25	$26,180
GEN. MDSE.	6	$5,253
FOOD	18	$9,467
MOTOR VEH.	42	$26,681
APPAREL		
HOME FURN.	13	$10,291
EAT DRINK	44	$23,126
SPECIALTY	84	$24,169
SERVICES	177	$28,665
WHOLESALE	81	$129,132
MISC.	77	$36,300
* TOTAL *	585	$365,063

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$17,636	25	$17,636
BLDG. MTL.	8	$18,766	20	$25,808	28	$44,574
GEN. MDSE.	10	$89,498	6	$8,399	16	$97,897
FOOD	7	$24,051	15	$8,048	22	$32,099
MOTOR VEH.	19	$29,452	36	$27,043	55	$56,495
APPAREL	13	$22,153	8	$2,133	21	$24,286
HOME FURN.	13	$16,705	5	$5,012	18	$21,717
EAT DRINK	24	$31,636	30	$15,403	54	$47,039
SPECIALTY	66	$52,135	88	$31,809	154	$83,944
SERVICES	92	$33,225	132	$21,698	224	$54,923
WHOLESALE	38	$160,036	79	$161,051	117	$321,087
MISC.	44	$82,741	69	$36,602	113	$119,343
* TOTAL *	334	$560,398	513	$360,642	847	$921,040

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$99,039	17	$32,537
BLDG. MTL.	10	$34,421	10	$34,319	16	$13,849
GEN. MDSE.	7	$63,158	10	$86,322		
FOOD	9	$21,309	10	$40,042	11	$25,911
MOTOR VEH.	30	$26,473	29	$39,212	30	$23,778
APPAREL	12	$21,365	19	$33,381		
HOME FURN.	11	$18,412	16	$20,684	12	$13,568
EAT DRINK	37	$48,539	42	$56,674	28	$17,800
SPECIALTY	70	$39,574	82	$101,995	77	$18,152
SERVICES	99	$39,877	132	$63,114	135	$39,104
WHOLESALE	17	$72,073	30	$43,023	62	$127,116
MISC.	34	$74,956	67	$69,043	87	$99,486
* TOTAL *	336	$460,157	456	$686,848	475	$411,301

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$131,576
BLDG. MTL.	36	$82,589
GEN. MDSE.	17	$149,480
FOOD	30	$87,262
MOTOR VEH.	89	$89,463
APPAREL	31	$54,746
HOME FURN.	39	$52,664
EAT DRINK	107	$123,013
SPECIALTY	229	$159,721
SERVICES	366	$142,095
WHOLESALE	109	$242,212
MISC.	138	$243,485
* TOTAL *	1,267	$1,558,306

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$860,284	5	$148,658		
BLDG. MTL.	62	$318,543	11	$21,537		
GEN. MDSE.	32	$1,423,310				
FOOD	92	$270,116	14	$60,478		
MOTOR VEH.	174	$257,780	32	$66,047	5	$4,322
APPAREL	134	$252,788	10	$11,909	7	$3,938
HOME FURN.	123	$248,542	19	$25,481		
EAT DRINK	259	$565,829	34	$82,837	8	$9,249
SPECIALTY	709	$670,434	117	$71,043	29	$10,834
SERVICES	880	$726,297	139	$57,884	30	$8,769
WHOLESALE	289	$1,160,176	50	$72,881	9	$4,274
MISC.	302	$297,117	61	$26,780	22	$79,676
* TOTAL *	3,080	$7,051,216	492	$645,535	110	$121,062

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$26,205	59	$1,035,147
BLDG. MTL.	36	$47,747	109	$387,827
GEN. MDSE.	7	$4,753	39	$1,428,063
FOOD	20	$14,031	126	$344,625
MOTOR VEH.	55	$36,415	266	$364,564
APPAREL	11	$1,267	162	$269,902
HOME FURN.	20	$1,860	162	$275,883
EAT DRINK	50	$25,848	351	$683,763
SPECIALTY	167	$21,730	1,022	$774,041
SERVICES	242	$41,450	1,291	$834,400
WHOLESALE	95	$112,826	443	$1,350,157
MISC.	140	$36,829	525	$440,402
* TOTAL *	873	$370,961	4,555	$8,188,774

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$33,733
BLDG. MTL.	11	$15,123
GEN. MDSE.	6	$6,921
FOOD	5	$1,380
MOTOR VEH.	26	$24,667
APPAREL	6	$3,772
HOME FURN.	11	$7,312
EAT DRINK	33	$31,593
SPECIALTY	59	$15,062
SERVICES	90	$15,210
WHOLESALE	33	$98,603
MISC.	38	$7,399
* TOTAL *	333	$260,775

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$3,069	8	$3,069
BLDG. MTL.	7	$13,241			7	$13,241
GEN. MDSE.	6	$38,562			6	$38,562
FOOD						
MOTOR VEH.	20	$17,598	11	$5,590	31	$23,188
APPAREL	14	$13,963			14	$13,963
HOME FURN.	7	$7,201			7	$7,201
EAT DRINK	16	$14,766	10	$3,719	26	$18,485
SPECIALTY	43	$16,185	30	$9,663	73	$25,848
SERVICES	82	$22,383	40	$4,582	122	$26,965
WHOLESALE	12	$10,241	25	$22,997	37	$33,238
MISC.	25	$61,090	26	$11,099	51	$72,189
* TOTAL *	232	$215,230	150	$60,719	382	$275,949

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$33,043	13	$8,472	19	$41,515
BLDG. MTL.			15	$15,446	15	$15,446
GEN. MDSE.						
FOOD			11	$5,267	11	$5,267
MOTOR VEH.	10	$4,854	28	$17,369	38	$22,223
APPAREL	5	$7,534			5	$7,534
HOME FURN.			11	$7,795	11	$7,795
EAT DRINK	8	$6,512	21	$12,965	29	$19,477
SPECIALTY	18	$6,815	60	$7,817	78	$14,632
SERVICES	37	$14,283	94	$11,559	131	$25,842
WHOLESALE	12	$29,312	52	$66,085	64	$95,397
MISC.	33	$39,341	52	$31,969	85	$71,310
* TOTAL *	129	$141,694	357	$184,744	486	$326,438

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$5,753	8	$5,753
BLDG. MTL.	7	$18,820	7	$7,584	14	$26,404
GEN. MDSE.	7	$19,629			7	$19,629
FOOD			5	$1,126	5	$1,126
MOTOR VEH.	14	$18,177	12	$3,776	26	$21,953
APPAREL	9	$12,367			9	$12,367
HOME FURN.	7	$4,956			7	$4,956
EAT DRINK	12	$8,866	13	$8,792	25	$17,658
SPECIALTY	33	$18,034	39	$6,647	72	$24,681
SERVICES	59	$20,769	68	$7,905	127	$28,674
WHOLESALE	10	$38,509	41	$25,623	51	$64,132
MISC.	27	$51,486	41	$4,860	68	$56,346
* TOTAL *	185	$211,613	234	$72,066	419	$283,679

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$115,525	15	$10,622	21	$126,147
BLDG. MTL.	17	$71,083	11	$12,776	28	$83,859
GEN. MDSE.	13	$127,438			13	$127,438
FOOD	12	$43,826			12	$43,826
MOTOR VEH.	44	$39,795	14	$4,090	58	$43,885
APPAREL	21	$29,745	7	$2,303	28	$32,048
HOME FURN.	19	$36,751	7	$255	26	$37,006
EAT DRINK	40	$57,541	18	$10,756	58	$68,297
SPECIALTY	97	$74,841	55	$3,886	152	$78,727
SERVICES	135	$49,188	101	$14,781	236	$63,969
WHOLESALE	38	$97,493	34	$32,488	72	$129,981
MISC.	60	$36,542	64	$10,244	124	$46,786
* TOTAL *	502	$779,768	326	$102,201	828	$881,969

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$93,328	5	$46,101	21	$28,029
BLDG. MTL.	9	$20,987	11	$45,885	15	$22,718
GEN. MDSE.	7	$52,211	6	$24,691	7	$6,530
FOOD	9	$22,762	7	$14,408	10	$2,486
MOTOR VEH.	28	$21,296	20	$20,134	19	$7,436
APPAREL	15	$16,335	10	$15,241		
HOME FURN.	15	$10,348	9	$18,873	9	$5,609
EAT DRINK	22	$29,204	15	$18,302	21	$14,917
SPECIALTY	41	$30,981	52	$30,025	65	$5,022
SERVICES	83	$34,747	76	$28,032	105	$12,455
WHOLESALE	16	$12,461	21	$44,659	45	$40,337
MISC.	23	$13,785	34	$21,733	34	$5,360
* TOTAL *	274	$358,445	266	$328,084	351	$150,899

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$167,458
BLDG. MTL.	35	$89,590
GEN. MDSE.	20	$83,432
FOOD	26	$39,656
MOTOR VEH.	67	$48,866
APPAREL	25	$31,576
HOME FURN.	33	$34,830
EAT DRINK	58	$62,423
SPECIALTY	158	$66,028
SERVICES	264	$75,234
WHOLESALE	82	$97,457
MISC.	91	$40,879
* TOTAL *	891	$837,428

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$264,765	20	$17,283	26	$282,048
BLDG. MTL.	23	$82,340	10	$13,839	33	$96,179
GEN. MDSE.	11	$233,850			11	$233,850
FOOD	26	$79,187	12	$5,270	38	$84,457
MOTOR VEH.	58	$63,118	26	$15,998	84	$79,116
APPAREL	38	$73,191			38	$73,191
HOME FURN.	42	$55,232	9	$1,897	51	$57,129
EAT DRINK	70	$116,560	21	$13,372	91	$129,932
SPECIALTY	191	$155,631	80	$8,346	271	$163,977
SERVICES	241	$130,479	107	$27,999	348	$158,478
WHOLESALE	61	$75,617	64	$87,427	125	$163,044
MISC.	69	$109,454	53	$16,422	122	$125,876
* TOTAL *	836	$1,439,424	402	$207,853	1,238	$1,647,277

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$5,879	12	$5,879
BLDG. MTL.	5	$7,824	9	$14,369	14	$22,193
GEN. MDSE.						
FOOD	7	$14,474	5	$3,940	12	$18,414
MOTOR VEH.	10	$11,165	18	$12,813	28	$23,978
APPAREL	6	$14,935			6	$14,935
HOME FURN.						
EAT DRINK	9	$12,975	21	$9,003	30	$21,978
SPECIALTY	25	$10,451	40	$6,089	65	$16,540
SERVICES	49	$17,714	53	$10,683	102	$28,397
WHOLESALE	5	$13,895	25	$47,858	30	$61,753
MISC.	19	$80,578	38	$23,729	57	$104,307
* TOTAL *	135	$184,011	221	$134,363	356	$318,374

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$17,907	14	$62,052	20	$79,959
BLDG. MTL.	7	$24,377	15	$17,755	22	$42,132
GEN. MDSE.			5	$3,208	5	$3,208
FOOD	5	$7,204	9	$4,155	14	$11,359
MOTOR VEH.	15	$23,973	16	$6,835	31	$30,808
APPAREL	7	$9,078			7	$9,078
HOME FURN.	7	$6,163	10	$4,210	17	$10,373
EAT DRINK	10	$7,034	22	$11,654	32	$18,688
SPECIALTY	24	$14,692	43	$6,783	67	$21,475
SERVICES	47	$11,338	72	$17,989	119	$29,327
WHOLESALE	15	$54,213	39	$33,859	54	$88,072
MISC.	19	$15,836	44	$32,306	63	$48,142
* TOTAL *	162	$191,815	289	$200,806	451	$392,621

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$41,229	15	$17,404	21	$58,633
BLDG. MTL.	7	$12,658	13	$13,111	20	$25,769
GEN. MDSE.	5	$10,061			5	$10,061
FOOD	5	$9,093	11	$5,989	16	$15,082
MOTOR VEH.	15	$18,409	17	$9,861	32	$28,270
APPAREL	9	$5,106			9	$5,106
HOME FURN.			10	$3,602	10	$3,602
EAT DRINK	7	$9,369	32	$12,934	39	$22,303
SPECIALTY	27	$23,356	43	$7,380	70	$30,736
SERVICES	48	$13,499	79	$16,445	127	$29,944
WHOLESALE	17	$54,453	46	$83,967	63	$138,420
MISC.	22	$5,679	34	$16,108	56	$21,787
* TOTAL *	168	$202,912	300	$186,801	468	$389,713

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,658			5	$42,658
BLDG. MTL.			6	$450	6	$450
GEN. MDSE.	5	$21,395			5	$21,395
FOOD	6	$13,699			6	$13,699
MOTOR VEH.	14	$9,054	9	$3,389	23	$12,443
APPAREL	6	$6,655			6	$6,655
HOME FURN.	10	$8,905			10	$8,905
EAT DRINK	16	$8,108	8	$4,135	24	$12,243
SPECIALTY	35	$21,990	17	$3,960	52	$25,950
SERVICES	53	$16,836	37	$12,150	90	$28,986
WHOLESALE	13	$13,210	14	$6,044	27	$19,254
MISC.	25	$8,768	23	$4,500	48	$13,268
* TOTAL *	188	$171,278	114	$34,628	302	$205,906

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$69,902	6	$7,896	13	$77,798
BLDG. MTL.	13	$15,116	11	$6,866	24	$21,982
GEN. MDSE.	6	$62,877			6	$62,877
FOOD			8	$3,678	8	$3,678
MOTOR VEH.	23	$21,242	8	$5,570	31	$26,812
APPAREL	11	$13,175			11	$13,175
HOME FURN.	8	$10,780	5	$3,027	13	$13,807
EAT DRINK	20	$25,565	13	$4,859	33	$30,424
SPECIALTY	57	$34,957	46	$10,627	103	$45,584
SERVICES	81	$28,807	63	$11,575	144	$40,382
WHOLESALE	22	$68,185	29	$21,377	51	$89,562
MISC.	41	$39,115	38	$27,169	77	$66,140
* TOTAL *	289	$389,721	225	$102,500	514	$492,221

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$159,506	12	$185,109	19	$344,615
BLDG. MTL.	13	$79,230	20	$16,383	33	$95,613
GEN. MDSE.	10	$177,056	10	$9,861	20	$186,917
FOOD	13	$62,922	9	$9,119	22	$72,041
MOTOR VEH.	55	$69,423	29	$24,806	84	$94,229
APPAREL	32	$54,921	8	$3,160	40	$58,081
HOME FURN.	29	$54,425	13	$12,753	42	$67,178
EAT DRINK	69	$96,022	27	$12,146	96	$108,168
SPECIALTY	133	$143,729	96	$26,039	229	$169,768
SERVICES	204	$100,376	103	$21,826	307	$122,202
WHOLESALE	38	$42,339	61	$81,470	99	$123,809
MISC.	77	$34,710	64	$19,645	141	$54,355
* TOTAL *	680	$1,074,659	452	$422,317	1,132	$1,496,976

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$49,596	14	$49,596
BLDG. MTL.	10	$21,819	20	$16,607	30	$38,426
GEN. MDSE.			8	$4,131	8	$4,131
FOOD	5	$11,173	11	$6,555	16	$17,728
MOTOR VEH.	18	$13,443	32	$15,454	50	$28,897
APPAREL	8	$20,983	12	$3,264	20	$24,247
HOME FURN.	12	$12,002	16	$9,050	28	$21,052
EAT DRINK	16	$16,103	35	$24,661	51	$40,764
SPECIALTY	40	$45,904	91	$22,058	131	$67,962
SERVICES	74	$16,194	144	$43,663	218	$59,857
WHOLESALE	29	$67,696	59	$61,816	88	$129,512
MISC.	31	$103,176	55	$13,449	86	$116,625
* TOTAL *	243	$328,493	497	$270,304	740	$598,797

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$1,484	6	$1,484
BLDG. MTL.	8	$9,702	6	$7,398	14	$17,100
GEN. MDSE.						
FOOD			5	$2,652	5	$2,652
MOTOR VEH.	7	$6,536	13	$3,357	20	$9,893
APPAREL	8	$9,089			8	$9,089
HOME FURN.	5	$3,073			5	$3,073
EAT DRINK	11	$8,622	12	$7,649	23	$16,271
SPECIALTY	21	$21,121	24	$4,370	45	$25,491
SERVICES	38	$18,340	44	$5,149	82	$23,489
WHOLESALE	13	$28,362	31	$44,340	44	$72,702
MISC.	32	$65,082	30	$14,499	62	$79,581
* TOTAL *	143	$169,927	171	$90,898	314	$260,825

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					11	$6,799
BLDG. MTL.	7	$8,855	16	$28,247	6	$7,937
GEN. MDSE.	6	$20,058	5	$25,229		
FOOD	5	$11,584	7	$9,982	6	$1,618
MOTOR VEH.	13	$11,084	22	$16,353	14	$7,683
APPAREL	10	$13,083	15	$22,633		
HOME FURN.	8	$15,970	8	$12,931	7	$2,010
EAT DRINK	20	$18,583	15	$10,936	5	$2,048
SPECIALTY	36	$32,735	60	$49,567	26	$4,719
SERVICES	67	$23,281	91	$29,572	55	$6,238
WHOLESALE	22	$72,213	24	$45,311	20	$62,265
MISC.	24	$46,199	50	$77,533	34	$16,325
* TOTAL *	218	$273,645	314	$328,294	184	$117,642

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$6,799
BLDG. MTL.	29	$45,039
GEN. MDSE.	11	$45,287
FOOD	18	$23,184
MOTOR VEH.	50	$35,120
APPAREL	25	$35,716
HOME FURN.	23	$30,911
EAT DRINK	40	$31,567
SPECIALTY	122	$87,021
SERVICES	213	$59,091
WHOLESALE	66	$179,789
MISC.	108	$140,057
* TOTAL *	716	$719,581

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$17,599	10	$17,599
BLDG. MTL.	6	$15,268	11	$22,516	17	$37,784
GEN. MDSE.	5	$15,787			5	$15,787
FOOD			7	$3,455	7	$3,455
MOTOR VEH.	17	$30,783	15	$12,489	32	$43,272
APPAREL	7	$5,190			7	$5,190
HOME FURN.	7	$3,993	5	$5,073	12	$9,066
EAT DRINK	9	$5,490	26	$15,118	35	$20,608
SPECIALTY	26	$18,833	42	$3,599	68	$22,432
SERVICES	51	$27,607	77	$10,185	128	$37,792
WHOLESALE	26	$31,172	36	$93,466	62	$124,638
MISC.	27	$48,510	43	$11,453	70	$59,963
* TOTAL *	181	$202,633	272	$194,953	453	$397,586

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$100,666	12	$18,230	19	$118,896
BLDG. MTL.	11	$15,541	18	$56,435	29	$71,976
GEN. MDSE.	6	$58,590	6	$3,685	12	$62,275
FOOD	5	$28,790	13	$7,397	18	$36,187
MOTOR VEH.	17	$25,129	40	$34,953	57	$60,082
APPAREL	13	$21,274	5	$3,949	18	$25,223
HOME FURN.	11	$10,580	10	$8,329	21	$18,909
EAT DRINK	28	$43,640	38	$21,757	66	$65,397
SPECIALTY	54	$41,792	83	$22,223	137	$64,015
SERVICES	81	$29,038	136	$27,362	217	$56,400
WHOLESALE	36	$58,374	58	$57,031	94	$115,405
MISC.	38	$13,504	64	$9,051	102	$22,555
* TOTAL *	307	$446,918	483	$270,402	790	$717,320

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$91,336
BLDG. MTL.	16	$35,630
GEN. MDSE.	8	$9,495
FOOD	11	$10,713
MOTOR VEH.	43	$23,124
APPAREL	13	$7,831
HOME FURN.	22	$11,947
EAT DRINK	28	$16,905
SPECIALTY	72	$25,906
SERVICES	138	$24,876
WHOLESALE	58	$65,463
MISC.	64	$37,004
* TOTAL *	498	$360,230

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	48	$2,162,301				
BLDG. MTL.	146	$799,422	12	$30,835		
GEN. MDSE.	77	$2,256,646	15	$681,940		
FOOD	151	$574,258	17	$75,246	5	$34,748
MOTOR VEH.	384	$726,724	24	$28,445	9	$4,893
APPAREL	214	$565,494	61	$169,696		
HOME FURN.	260	$595,511	39	$65,772	7	$446
EAT DRINK	545	$1,019,687	54	$160,810	14	$21,783
SPECIALTY	1,368	$1,459,027	208	$205,459	42	$28,159
SERVICES	1,907	$2,169,987	148	$204,977	54	$21,470
WHOLESALE	574	$2,009,225	62	$106,634	11	$9,393
MISC.	646	$928,620	61	$66,499	14	$21,340
* TOTAL *	6,320	$15,266,902	701	$1,796,363	156	$142,232

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$21,846
BLDG. MTL.			10	$38,908	16	$27,834
GEN. MDSE.			6	$22,747	6	$6,190
FOOD			12	$41,779	13	$28,549
MOTOR VEH.	9	$21,357	23	$18,276	30	$21,916
APPAREL	6	$2,923	13	$14,042	6	$2,347
HOME FURN.	8	$3,224	16	$5,501	11	$4,737
EAT DRINK	9	$23,494	24	$39,380	34	$61,351
SPECIALTY	44	$13,357	106	$52,882	94	$30,198
SERVICES	52	$28,693	112	$51,428	147	$41,156
WHOLESALE	15	$6,273	30	$31,824	40	$83,307
MISC.	25	$48,044	44	$110,129	167	$122,310
* TOTAL *	168	$147,365	396	$426,896	567	$438,942

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	64	$3,184,147
BLDG. MTL.	184	$896,999
GEN. MDSE.	104	$2,967,523
FOOD	198	$754,580
MOTOR VEH.	479	$821,611
APPAREL	300	$754,502
HOME FURN.	341	$675,191
EAT DRINK	650	$1,326,505
SPECIALTY	1,862	$1,789,082
SERVICES	2,420	$2,517,711
WHOLESALE	732	$2,246,706
MISC.	944	$1,284,143
* TOTAL *	8,308	$18,218,700

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$356,116			35	$142,362
BLDG. MTL.	20	$80,850			36	$41,319
GEN. MDSE.	14	$341,159				
FOOD	35	$141,866			20	$15,081
MOTOR VEH.	90	$157,847	7	$4,512	68	$60,386
APPAREL	30	$54,797			10	$7,083
HOME FURN.	33	$57,995			16	$9,898
EAT DRINK	128	$247,400	5	$3,447	55	$46,487
SPECIALTY	238	$179,172			145	$38,008
SERVICES	367	$193,179	16	$4,141	234	$68,446
WHOLESALE	89	$81,799	6	$2,846	81	$208,711
MISC.	87	$46,636	13	$16,358	90	$103,776
* TOTAL *	1,137	$1,938,816	47	$31,304	790	$741,557

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$498,478
BLDG. MTL.	56	$122,169
GEN. MDSE.	14	$341,159
FOOD	55	$156,947
MOTOR VEH.	165	$222,745
APPAREL	40	$61,880
HOME FURN.	49	$67,893
EAT DRINK	188	$297,334
SPECIALTY	383	$217,180
SERVICES	617	$265,766
WHOLESALE	176	$293,356
MISC.	190	$166,770
* TOTAL *	1,974	$2,711,677

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$167,921	18	$55,590	25	$223,511
BLDG. MTL.	8	$21,433	8	$13,648	16	$35,081
GEN. MDSE.	7	$51,722	7	$4,291	14	$56,013
FOOD	10	$29,653	9	$8,608	19	$38,261
MOTOR VEH.	24	$24,978	32	$26,186	56	$51,164
APPAREL	13	$17,716			13	$17,716
HOME FURN.	9	$11,042	6	$5,906	15	$16,948
EAT DRINK	18	$24,402	22	$23,166	40	$47,568
SPECIALTY	56	$45,453	74	$11,600	130	$57,053
SERVICES	90	$28,861	107	$26,778	197	$55,639
WHOLESALE	32	$59,215	56	$90,750	88	$149,965
MISC.	22	$16,187	60	$20,437	82	$36,624
* TOTAL *	296	$498,583	399	$286,960	695	$785,543

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$41,725
BLDG. MTL.	10	$7,651
GEN. MDSE.		
FOOD	5	$5,418
MOTOR VEH.	20	$20,558
APPAREL		
HOME FURN.	5	$1,658
EAT DRINK	13	$7,795
SPECIALTY	42	$9,866
SERVICES	85	$14,902
WHOLESALE	20	$14,711
MISC.	29	$20,833
* TOTAL *	243	$145,117

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$35,732	20	$29,858	25	$65,590
BLDG. MTL.			18	$42,107	18	$42,107
GEN. MDSE.	5	$11,974	10	$5,349	15	$17,323
FOOD			14	$7,751	14	$7,751
MOTOR VEH.	16	$14,228	33	$30,654	49	$44,882
APPAREL	5	$8,107	5	$1,687	10	$9,794
HOME FURN.	7	$3,528	5	$2,053	12	$5,581
EAT DRINK	9	$7,514	26	$24,392	35	$31,906
SPECIALTY	23	$11,673	72	$11,903	95	$23,576
SERVICES	40	$9,176	99	$26,661	139	$35,837
WHOLESALE	17	$32,723	70	$84,710	87	$117,433
MISC.	25	$29,199	54	$12,650	79	$41,849
* TOTAL *	152	$163,854	426	$279,775	578	$443,629

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$776,865	8	$117,400		
BLDG. MTL.	58	$199,549	8	$61,592		
GEN. MDSE.	31	$921,919	5	$270,372		
FOOD	85	$207,594	25	$69,867		
MOTOR VEH.	144	$217,469	41	$39,054		
APPAREL	114	$274,080	20	$30,791		
HOME FURN.	108	$243,593	21	$30,126		
EAT DRINK	235	$483,180	49	$140,130		
SPECIALTY	478	$703,223	143	$113,473	23	$2,344
SERVICES	657	$456,028	168	$182,393	21	$1,935
WHOLESALE	216	$609,790	45	$118,674		
MISC.	273	$350,639	57	$63,946	26	$18,636
* TOTAL *	2,413	$5,443,919	590	$1,237,818	70	$22,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$30,147	43	$924,412
BLDG. MTL.	19	$19,218	85	$280,359
GEN. MDSE.	9	$8,776	45	$1,201,067
FOOD	15	$16,711	125	$294,172
MOTOR VEH.	33	$46,280	218	$302,803
APPAREL			134	$304,871
HOME FURN.	14	$7,697	143	$281,416
EAT DRINK	51	$53,466	335	$676,776
SPECIALTY	131	$30,968	775	$850,008
SERVICES	182	$52,349	1,028	$692,705
WHOLESALE	69	$120,981	330	$849,435
MISC.	141	$63,496	497	$496,717
* TOTAL *	685	$450,089	3,758	$7,154,741

SHELBY	HARLAN		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$9,605	14	$9,605
BLDG. MTL.	14	$16,116	11	$11,385	25	$27,501
GEN. MDSE.	6	$27,585			6	$27,585
FOOD			8	$1,880	8	$1,880
MOTOR VEH.	19	$30,071	23	$12,401	42	$42,472
APPAREL	9	$13,222			9	$13,222
HOME FURN.	11	$14,381	6	$3,072	17	$17,453
EAT DRINK	20	$24,177	22	$10,597	42	$34,774
SPECIALTY	57	$44,318	48	$8,338	105	$52,656
SERVICES	72	$34,544	92	$11,004	164	$45,548
WHOLESALE	22	$53,218	47	$69,496	69	$122,714
MISC.	36	$134,634	54	$10,548	90	$145,182
* TOTAL *	265	$392,266	325	$148,326	591	$540,592

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$4,257	8	$9,814	15	$42,634
GEN. MDSE.					6	$7,686
FOOD	5	$3,604				
MOTOR VEH.	8	$4,109	9	$24,377	13	$29,572
APPAREL	6	$5,946	8	$8,845	8	$8,427
HOME FURN.	6	$4,347	16	$18,470	9	$10,895
EAT DRINK	10	$6,480			10	$11,891
SPECIALTY	15	$7,886	29	$17,511	34	$25,385
SERVICES	35	$8,044	42	$9,083	52	$11,907
WHOLESALE	15	$34,422	19	$40,174	18	$68,133
MISC.	17	$25,808	33	$62,175	40	$45,917
* TOTAL *	122	$104,903	164	$190,449	205	$262,447

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$71,675	20	$71,675
BLDG. MTL.	25	$27,831	53	$84,536
GEN. MDSE.	7	$4,619	13	$12,305
FOOD	14	$6,492	19	$10,096
MOTOR VEH.	36	$36,599	66	$94,657
APPAREL	9	$4,890	31	$28,108
HOME FURN.	24	$19,055	55	$52,767
EAT DRINK	30	$19,271	50	$37,642
SPECIALTY	102	$14,037	180	$64,819
SERVICES	188	$50,051	317	$79,085
WHOLESALE	94	$151,756	146	$294,485
MISC.	90	$62,215	180	$196,115
* TOTAL *	639	$468,491	1,130	$1,026,290

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$234,060			22	$34,697
BLDG. MTL.	23	$61,311	7	$20,327	30	$26,366
GEN. MDSE.	22	$402,527			11	$12,253
FOOD	23	$88,603	6	$14,361	18	$13,840
MOTOR VEH.	46	$70,733	17	$13,262	41	$25,050
APPAREL	46	$121,788			9	$4,636
HOME FURN.	42	$94,532	8	$5,596	18	$35,675
EAT DRINK	91	$229,044	13	$10,299	32	$23,767
SPECIALTY	246	$200,754	39	$12,886	145	$43,509
SERVICES	255	$250,814	67	$23,154	181	$31,700
WHOLESALE	73	$74,708	17	$54,040	67	$69,549
MISC.	96	$52,732	37	$100,343	99	$25,754
* TOTAL *	971	$1,881,606	211	$254,268	673	$346,796

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$268,757
BLDG. MTL.	60	$108,004
GEN. MDSE.	33	$414,780
FOOD	47	$116,804
MOTOR VEH.	104	$109,045
APPAREL	55	$126,424
HOME FURN.	68	$135,803
EAT DRINK	136	$263,110
SPECIALTY	430	$257,149
SERVICES	503	$305,668
WHOLESALE	157	$198,297
MISC.	232	$178,829
* TOTAL *	1,855	$2,482,670

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$93,449	16	$93,449
BLDG. MTL.			26	$28,353	26	$28,353
GEN. MDSE.	5	$6,237	8	$25,973	13	$32,210
FOOD			17	$20,337	17	$20,337
MOTOR VEH.	10	$9,977	36	$24,714	46	$34,691
APPAREL	6	$4,101	11	$8,133	17	$12,234
HOME FURN.	7	$7,568	17	$8,267	24	$15,835
EAT DRINK	9	$7,856	33	$24,537	42	$32,393
SPECIALTY	18	$9,340	83	$23,362	101	$32,702
SERVICES	41	$13,007	168	$28,047	209	$41,054
WHOLESALE	13	$55,377	71	$141,978	84	$197,355
MISC.	26	$42,129	66	$17,022	92	$59,151
* TOTAL *	135	$155,592	552	$444,172	687	$599,764

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$17,721
BLDG. MTL.	18	$15,192
GEN. MDSE.	6	$9,445
FOOD	9	$7,488
MOTOR VEH.	22	$13,075
APPAREL	8	$6,343
HOME FURN.	8	$2,175
EAT DRINK	28	$14,718
SPECIALTY	63	$13,259
SERVICES	108	$15,148
WHOLESALE	44	$37,076
MISC.	31	$16,262
* TOTAL *	366	$167,902

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$62,382	8	$6,280	13	$68,662
BLDG. MTL.	8	$25,345	5	$3,281	13	$28,626
GEN. MDSE.	8	$78,121			8	$78,121
FOOD	6	$41,599			6	$41,599
MOTOR VEH.	26	$26,269	12	$8,256	38	$34,525
APPAREL	12	$16,374			12	$16,374
HOME FURN.	14	$8,589	5	$838	19	$9,427
EAT DRINK	25	$34,522	8	$2,637	33	$37,159
SPECIALTY	62	$62,336	35	$4,114	97	$66,450
SERVICES	98	$31,137	41	$12,203	139	$43,340
WHOLESALE	10	$29,777	19	$11,373	29	$41,150
MISC.	41	$24,312	29	$5,724	70	$30,036
* TOTAL *	315	$440,763	162	$54,706	477	$495,469

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$10,165
BLDG. MTL.	11	$17,711
GEN. MDSE.	7	$2,784
FOOD	12	$7,936
MOTOR VEH.	30	$11,941
APPAREL		
HOME FURN.	10	$6,274
EAT DRINK	23	$10,803
SPECIALTY	57	$12,045
SERVICES	116	$13,412
WHOLESALE	38	$22,837
MISC.	52	$12,803
* TOTAL *	374	$128,711

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$198,958	15	$12,077	27	$211,035
BLDG. MTL.	19	$66,785	13	$10,510	32	$77,295
GEN. MDSE.	14	$246,989			14	$246,989
FOOD	17	$81,597	7	$2,251	24	$83,848
MOTOR VEH.	58	$67,054	31	$11,113	89	$78,167
APPAREL	27	$40,088			27	$40,088
HOME FURN.	49	$90,125	6	$63	55	$90,188
EAT DRINK	68	$92,703	16	$7,994	84	$100,697
SPECIALTY	181	$132,231	81	$5,190	262	$137,421
SERVICES	271	$92,519	90	$10,460	361	$102,979
WHOLESALE	56	$78,818	34	$34,977	90	$113,795
MISC.	69	$47,573	47	$6,449	116	$54,022
* TOTAL *	841	$1,235,440	340	$101,084	1,181	$1,336,524

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$22,320	19	$22,320
BLDG. MTL.	6	$14,353	18	$16,520	24	$30,873
GEN. MDSE.	7	$57,911			7	$57,911
FOOD	10	$29,698	12	$11,505	22	$41,203
MOTOR VEH.	24	$46,355	36	$18,647	60	$65,002
APPAREL	12	$13,461			12	$13,461
HOME FURN.	9	$7,642	13	$2,663	22	$10,305
EAT DRINK	20	$29,622	26	$11,177	46	$40,799
SPECIALTY	83	$29,330	112	$10,054	195	$39,384
SERVICES	104	$31,389	153	$29,254	257	$60,643
WHOLESALE	32	$44,710	55	$42,830	87	$87,540
MISC.	29	$76,703	64	$20,870	93	$97,573
* TOTAL *	336	$381,174	508	$185,840	844	$567,014

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,160	19	$25,146	25	$99,306
BLDG. MTL.	11	$25,911	17	$33,831	28	$59,742
GEN. MDSE.	7	$54,025	9	$9,730	16	$63,755
FOOD	7	$24,742	11	$8,399	18	$33,141
MOTOR VEH.	20	$16,313	33	$27,958	53	$44,271
APPAREL	13	$30,212	5	$476	18	$30,688
HOME FURN.	16	$16,205	16	$8,319	32	$24,524
EAT DRINK	24	$31,507	25	$18,971	49	$50,478
SPECIALTY	58	$34,612	93	$24,633	151	$59,245
SERVICES	86	$48,423	160	$36,284	246	$84,707
WHOLESALE	39	$95,212	61	$88,526	100	$183,738
MISC.	36	$13,637	68	$29,729	104	$43,366
* TOTAL *	323	$464,959	517	$312,002	840	$776,961

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$28,095
BLDG. MTL.	18	$18,807
GEN. MDSE.	5	$6,186
FOOD	10	$10,198
MOTOR VEH.	26	$19,180
APPAREL	6	$5,180
HOME FURN.	6	$3,400
EAT DRINK	23	$10,536
SPECIALTY	71	$12,711
SERVICES	102	$15,304
WHOLESALE	54	$31,001
MISC.	37	$6,691
* TOTAL *	375	$167,289

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$280,850	33	$47,836	40	$328,686
BLDG. MTL.	19	$101,348	23	$33,870	42	$135,218
GEN. MDSE.	15	$410,581	7	$5,569	22	$416,150
FOOD	19	$60,308	24	$7,434	43	$67,742
MOTOR VEH.	53	$77,461	24	$23,544	77	$101,005
APPAREL	48	$97,466	7	$2,936	55	$100,402
HOME FURN.	43	$74,077	14	$4,676	57	$78,753
EAT DRINK	91	$144,921	34	$31,130	125	$176,051
SPECIALTY	184	$145,124	80	$15,036	264	$160,160
SERVICES	311	$140,351	158	$23,908	469	$164,259
WHOLESALE	81	$170,058	56	$76,447	137	$246,505
MISC.	100	$87,830	80	$64,173	180	$152,003
* TOTAL *	971	$1,790,375	540	$336,559	1,511	$2,126,934

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$39,026	10	$39,026
BLDG. MTL.	8	$11,392	15	$18,076	23	$29,468
GEN. MDSE.			5	$20,405	5	$20,405
FOOD	8	$10,574	9	$8,725	17	$19,299
MOTOR VEH.	13	$13,780	24	$11,298	37	$25,078
APPAREL			8	$3,783	8	$3,783
HOME FURN.	7	$6,589	12	$8,223	19	$14,812
EAT DRINK	9	$7,409	23	$15,819	32	$23,228
SPECIALTY	27	$9,556	58	$16,626	85	$26,182
SERVICES	41	$15,734	99	$48,479	140	$64,213
WHOLESALE	10	$13,356	43	$90,084	53	$103,440
MISC.	19	$35,822	45	$21,334	64	$57,156
* TOTAL *	142	$124,212	351	$301,878	493	$426,090

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$20,261	21	$20,261
BLDG. MTL.	11	$21,190	14	$18,254	25	$39,444
GEN. MDSE.	5	$43,477	5	$3,099	10	$46,576
FOOD	9	$22,785	17	$8,434	26	$31,219
MOTOR VEH.	26	$27,844	23	$17,463	49	$45,307
APPAREL	15	$32,710			15	$32,710
HOME FURN.	12	$12,112	10	$8,453	22	$20,565
EAT DRINK	33	$34,857	27	$13,217	60	$48,074
SPECIALTY	69	$62,568	59	$6,303	128	$68,871
SERVICES	85	$42,524	124	$21,976	209	$64,500
WHOLESALE	23	$51,066	46	$76,622	69	$127,688
MISC.	44	$98,559	65	$20,708	109	$119,267
* TOTAL *	332	$449,692	411	$214,790	743	$664,482

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$611,523	26	$100,162	43	$711,685
BLDG. MTL.	54	$210,356	21	$20,383	75	$230,739
GEN. MDSE.	22	$762,033	8	$5,738	30	$767,771
FOOD	63	$202,623	24	$8,664	87	$211,287
MOTOR VEH.	131	$194,929	42	$42,911	173	$237,840
APPAREL	96	$310,393			96	$310,393
HOME FURN.	79	$143,472	9	$5,310	88	$148,782
EAT DRINK	194	$322,879	49	$28,605	243	$351,484
SPECIALTY	380	$477,438	72	$16,343	452	$493,781
SERVICES	585	$382,399	158	$41,353	743	$423,752
WHOLESALE	213	$541,493	58	$60,622	271	$602,115
MISC.	177	$308,550	99	$20,276	276	$328,826
* TOTAL *	2,011	$4,468,088	566	$350,367	2,577	$4,818,455

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1962

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$39,856
BLDG. MTL.	16	$14,455
GEN. MDSE.	5	$3,034
FOOD	9	$9,181
MOTOR VEH.	18	$12,749
APPAREL		
HOME FURN.	11	$6,014
EAT DRINK	19	$11,705
SPECIALTY	56	$13,584
SERVICES	76	$13,575
WHOLESALE	45	$98,917
MISC.	43	$15,134
* TOTAL *	312	$238,204

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$66,871
BLDG. MTL.	8	$13,109	6	$7,612	9	$10,717
GEN. MDSE.					7	$9,209
FOOD					6	$11,349
MOTOR VEH.	17	$8,247	13	$13,860	24	$19,117
APPAREL			7	$9,183		
HOME FURN.	5	$4,843	6	$4,561	11	$7,478
EAT DRINK	14	$11,327	12	$9,265	24	$14,780
SPECIALTY	34	$13,296	24	$7,760	47	$19,248
SERVICES	53	$31,880	45	$54,438	111	$17,652
WHOLESALE	18	$44,218	10	$20,104	45	$87,988
MISC.	29	$44,051	29	$31,338	47	$49,433
* TOTAL *	178	$170,966	152	$158,171	347	$313,842

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$66,871
BLDG. MTL.	23	$31,438
GEN. MDSE.	7	$9,209
FOOD	6	$11,349
MOTOR VEH.	54	$41,219
APPAREL	7	$9,183
HOME FURN.	22	$16,882
EAT DRINK	50	$35,372
SPECIALTY	105	$40,304
SERVICES	209	$103,970
WHOLESALE	73	$152,310
MISC.	105	$124,872
* TOTAL *	677	$642,979
LATE FILERS	5,857	$1,497,918
* GRAND TOTAL *	96,910	$115,939,646

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	41	$4,081,824	$122,456	.11%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	595	$113,496,099	$3,404,877	2.94%
ELECTRIC AND GAS UTILITIES	609	$399,677,079	$11,990,200	10.34%
WATER AND SANITATION UTILITIES	643	$26,426,531	$792,699	.68%
TRANSPORTATION COMPANIES	416	$17,013,561	$510,390	.44%
* GROUP TOTALS *	2,263	$556,613,270	$16,698,166	14.40%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,152	$135,858,826	$4,075,480	3.52%
PAINT AND GLASS STORES	264	$10,340,514	$310,193	.27%
HARDWARE STORES	901	$62,454,523	$1,873,280	1.62%
GARDEN SUPPLY STORES	537	$11,573,638	$347,210	.30%
MOBILE HOME DEALERS	66	$351,845	$10,559	.01%
* GROUP TOTALS *	2,920	$220,579,346	$6,615,712	5.71%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	333	$314,420,533	$9,432,594	8.14%
VARIETY STORES	381	$136,453,894	$4,093,300	3.53%
MISCELLANEOUS GENERAL MERCHANDISE STORES	677	$57,581,443	$1,727,424	1.49%
* GROUP TOTALS *	1,391	$508,455,870	$15,253,318	13.16%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	1,640	$161,372,083	$4,841,117	4.18%
MEAT AND FISH MARKETS	55	$112,067	$3,358	.00%
FRUIT AND VEGETABLE MARKETS	24	$256,244	$7,689	.01%
CONFECTIONERY STORES	141	$1,630,957	$48,933	.04%
DAIRY PRODUCT STORES	86	$1,058,156	$31,730	.03%
BAKERIES	150	$1,077,384	$32,322	.03%
MISCELLANEOUS FOOD STORES	321	$2,168,247	$65,022	.06%
* GROUP TOTALS *	2,417	$167,675,138	$5,030,171	4.34%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	952	$50,019,836	$1,500,593	1.29%
AUTOMOTIVE PARTS	1,234	$63,594,285	$1,907,791	1.65%
GAS STATIONS	3,239	$95,728,577	$2,871,578	2.48%
RECREATIONAL VEHICLES	638	$9,700,634	$291,011	.25%
* GROUP TOTALS *	6,363	$219,043,312	$6,570,973	5.67%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	254	$25,528,811	$765,861	.66%
WOMEN'S APPAREL STORES	892	$49,947,898	$1,498,184	1.29%
FAMILY AND CHILDREN'S APPAREL STORES	466	$27,728,951	$831,510	.72%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	521	$30,491,076	$914,668	.79%
OTHER APPAREL STORES	356	$10,748,159	$322,217	.28%
* GROUP TOTALS *	2,489	$144,444,895	$4,332,440	3.74%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	785	$51,031,947	$1,530,625	1.32%
HOME FURNISHING STORES	643	$15,844,389	$475,254	.41%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,655	$64,512,432	$1,934,609	1.67%
* GROUP TOTALS *	3,083	$131,388,768	$3,940,488	3.40%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,382	$234,795,083	$7,040,297	6.07%
DRINKING PLACES	2,437	$56,725,659	$1,700,319	1.47%
* GROUP TOTALS *	6,819	$291,520,742	$8,740,616	7.54%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	730	$54,682,453	$1,640,143	1.41%
LIQUOR STORES	222	$29,590,367	$887,709	.77%
USED MERCHANDISE STORES	2,220	$12,063,432	$361,859	.31%
SPORTING GOODS STORES	1,687	$20,201,121	$605,959	.52%
BOOKS AND STATIONERY STORES	601	$16,163,195	$484,883	.42%
JEWELRY STORES	716	$46,643,644	$1,399,191	1.21%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	2,457	$10,774,463	$323,186	.28%
GIFT AND NOVELTY SHOPS	910	$20,723,027	$621,569	.54%
MAIL ORDER STORES	290	$11,382,042	$341,472	.29%
VENDING MACHINES	299	$12,086,372	$362,530	.31%
DIRECT SELLING	2,074	$12,930,328	$387,931	.33%
FUEL AND ICE DEALERS	427	$26,388,805	$791,638	.68%
FLORISTS	714	$12,091,888	$362,730	.31%
OTHER SPECIALTY SHOPS	4,162	$61,319,054	$1,838,715	1.59%
* GROUP TOTALS *	17,509	$347,040,191	$10,409,515	8.98%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	902	$12,870,279	$386,094	.33%
HOTELS AND OTHER LODGING PLACES	788	$38,416,724	$1,152,492	.99%
LAUNDRY AND CLEANING	1,070	$18,774,331	$563,059	.49%
PHOTOGRAPHIC STUDIOS	795	$9,590,913	$287,606	.25%
BEAUTY SHOPS	4,581	$22,794,065	$683,628	.59%
BARBER SHOPS	1,169	$5,113,772	$153,358	.13%
SHOE REPAIR SHOPS	177	$1,228,860	$36,848	.03%
FUNERAL HOMES	456	$10,428,835	$312,860	.27%
OTHER PERSONAL SERVICES	560	$2,940,883	$88,194	.08%
BUILDING MAINTENANCE	168	$1,804,165	$54,111	.05%
EMPLOYMENT AGENCIES	76	$1,039,127	$31,173	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,535	$44,259,662	$1,327,675	1.15%
AUTOMOBILE RENTAL AND STORAGE	121	$4,563,881	$136,903	.12%
AUTOMOBILE REPAIR AND SERVICES	4,390	$60,466,883	$1,813,779	1.56%
ELECTRICAL REPAIR	1,109	$16,244,734	$487,201	.42%
WATCH, JEWELRY REPAIR	70	$389,145	$11,676	.01%
FURNITURE REPAIR	977	$2,575,940	$77,273	.07%
MISCELLANEOUS REPAIR	3,508	$41,741,430	$1,252,199	1.08%
MOTION PICTURE THEATRES	229	$7,023,756	$210,706	.18%
AMUSEMENT PARKS AND SERVICES	2,153	$43,815,761	$1,313,961	1.13%
EDUCATION INSTITUTIONS	329	$6,268,559	$188,046	.16%
OTHER SERVICES	1,046	$29,936,445	$897,903	.77%
* GROUP TOTALS *	26,209	$382,288,170	$11,466,745	9.89%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	360	$14,876,796	$446,275	.38%
FURNITURE AND HOME FURNISHINGS	35	$2,087,410	$62,623	.05%
CONSTRUCTION MATERIALS	1,916	$110,463,094	$3,313,398	2.86%
FARM AND CONSTRUCTION MACHINERY	3,155	$326,770,296	$9,802,739	8.46%
MISCELLANEOUS DURABLE GOODS	372	$13,051,943	$391,547	.34%
APPAREL, PIECE GOODS	44	$2,368,233	$71,050	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	277	$15,227,328	$456,809	.39%
MISCELLANEOUS NONDURABLE GOODS	3,078	$131,856,304	$3,955,447	3.41%
* GROUP TOTALS *	9,237	$616,701,404	$18,499,888	15.96%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	639	$7,246,990	$217,407	.19%
MINING	106	$6,618,353	$198,549	.17%
GENERAL CONTRACTORS	1,297	$23,769,875	$713,081	.62%
PLUMBING AND HEATING CONTRACTORS	1,595	$33,015,336	$990,295	.85%
PAINTING CONTRACTORS	743	$3,938,414	$118,161	.10%
ELECTRICAL CONTRACTORS	1,242	$27,082,795	$812,450	.70%
CARPENTRY CONTRACTORS	920	$6,957,462	$208,701	.18%
OTHER SPECIAL TRADE CONTRACTORS	1,093	$21,462,817	$643,863	.56%
FOOD MANUFACTURERS	149	$3,051,917	$91,541	.08%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,400,043	$41,760	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	218	$5,324,654	$159,741	.14%
PUBLISHERS OF BOOKS AND NEWSPAPERS	231	$2,968,339	$88,991	.08%
COMMERCIAL PRINTERS	626	$21,560,858	$646,632	.56%
NONMETALLIC PRODUCT MANUFACTURERS	262	$10,477,740	$314,329	.27%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	646	$40,067,485	$1,202,030	1.04%
MISCELLANEOUS MANUFACTURERS	173	$3,614,998	$108,453	.09%
TEMPORARY RETAILERS	631	$6,793,562	$204,256	.18%
* GROUP TOTALS *	10,612	$225,351,638	$6,760,240	5.83%
* LATE FILERS *	5,857	$49,944,226	$1,497,918	1.29%
** GRAND TOTAL **	96,910	$3,865,128,794	$115,939,646	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING DECEMBER 31, 1982

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	417	$ 54,195.28	Johnson	3,296	$ 389,930.54
Adams	237	23,165.88	Jones	842	88,159.45
Allamakee	613	69,276.01	Keokuk	578	62,054.88
Appanoose	744	57,759.78	Kossuth	956	115,980.56
Audubon	359	37,279.20	Lee	2,058	185,372.00
Benton	1,009	97,845.91	Linn	7,815	741,285.99
Black Hawk	6,227	580,674.34	Louisa	639	61,679.10
Boone	1,180	110,128.05	Lucas	459	43,827.47
Bremer	1,004	102,874.74	Lyon	483	56,067.38
Buchanan	930	88,826.17	Madison	599	56,787.57
Buena Vista	898	101,059.55	Mahaska	1,061	109,117.58
Butler	693	71,858.14	Marion	1,459	147,131.83
Calhoun	536	60,849.59	Marshall	1,987	192,678.95
Carroll	1,033	124,483.36	Mills	548	57,069.04
Cass	824	83,447.41	Mitchell	487	48,788.94
Cedar	801	92,068.57	Monona	503	52,846.48
Cerro Gordo	2,301	250,048.63	Monroe	414	35,149.57
Cherokee	789	89,419.66	Montgomery	616	63,721.89
Chickasaw	627	53,976.15	Muscatine	2,427	231,518.72
Clarke	424	38,051.52	O'Brien	747	84,490.16
Clay	862	91,861.11	Osceola	311	38,338.07
Clayton	812	87,217.13	Page	717	69,671.44
Clinton	2,594	247,148.28	Palo Alto	509	57,356.01
Crawford	856	89,957.41	Plymouth	1,072	128,184.58
Dallas	1,539	145,314.96	Pocahontas	413	46,697.93
Davis	423	35,486.64	Polk	16,482	1,737,459.36
Decatur	381	32,535.10	Pottawattamie	3,830	380,145.57
Delaware	886	96,208.48	Poweshiek	916	97,391.24
Des Moines	2,248	197,076.95	Ringgold	262	25,116.99
Dickinson	750	98,050.22	Sac	585	63,075.44
Dubuque	3,559	353,099.85	Scott	7,462	832,834.87
Emmet	495	50,645.15	Shelby	599	71,961.16
Fayette	1,014	139,494.63	Sioux	1,184	139,075.62
Floyd	804	75,330.79	Story	2,748	300,744.19
Franklin	564	59,454.78	Tama	831	94,058.94
Fremont	417	44,288.63	Taylor	310	29,033.21
Greene	544	53,129.80	Union	696	64,685.57
Grundy	619	64,762.42	Van Buren	370	30,299.80
Guthrie	527	54,526.56	Wapello	2,157	179,163.19
Hamilton	820	87,826.48	Warren	1,832	166,053.40
Hancock	525	56,925.39	Washington	970	105,842.48
Hardin	1,039	110,396.09	Wayne	362	33,778.72
Harrison	691	71,072.31	Webster	2,002	196,105.70
Henry	855	75,998.67	Winnebago	551	57,302.36
Howard	390	36,101.41	Winneshiek	860	77,621.84
Humboldt	612	61,149.37	Woodbury	4,568	479,144.89
Ida	357	41,769.22	Worth	336	34,557.39
Iowa	703	83,354.44	Wright	719	78,937.48
Jackson	987	83,319.41	Motor Vehicle	7	3,652.07
Jasper	1,768	158,595.41			
Jefferson	729	62,461.36	GRAND TOTAL	132,651	$13,573,794.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	26	$1,252,011	$37,560	.33%
ELECTRIC AND GAS UTILITIES	34	$20,631,355	$618,934	5.39%
WATER AND SANITATION UTILITIES	3	$142,630	$4,279	.04%
TRANSPORTATION COMPANIES	51	$9,354,710	$280,643	2.44%
* GROUP TOTALS *	114	$31,380,706	$941,416	8.20%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	124	$5,182,870	$155,486	1.35%
PAINT AND GLASS STORES	13	$93,165	$2,794	.02%
HARDWARE STORES	26	$552,354	$16,571	.14%
GARDEN SUPPLY STORES	14	$139,261	$4,179	.04%
MOBILE HOME DEALERS	2	$0	$0	.00%
* GROUP TOTALS *	179	$5,967,650	$179,030	1.56%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$13,451,399	$403,542	3.52%
VARIETY STORES	5	$529,434	$15,883	.14%
MISCELLANEOUS GENERAL MERCHANDISE STORES	6	$118,366	$3,551	.03%
* GROUP TOTALS *	17	$14,099,199	$422,976	3.68%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$68,404	$2,052	.02%
MEAT AND FISH MARKETS	4	$92	$3	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$4,267	$128	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	1	$360	$11	.00%
MISCELLANEOUS FOOD STORES	7	$12,735	$381	.00%
* GROUP TOTALS *	23	$85,858	$2,575	.02%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$378,008	$11,340	.10%
AUTOMOTIVE PARTS	64	$1,377,887	$41,337	.36%
GAS STATIONS	39	$1,787,384	$53,621	.47%
RECREATIONAL VEHICLES	15	$39,505	$1,185	.01%
* GROUP TOTALS *	131	$3,582,784	$107,483	.94%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$15,484	$465	.00%
WOMEN'S APPAREL STORES	16	$251,043	$7,532	.07%
FAMILY AND CHILDREN'S APPAREL STORES	5	$257,937	$7,738	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	15	$754,425	$22,631	.20%
OTHER APPAREL STORES	13	$32,372	$971	.01%
* GROUP TOTALS *	53	$1,311,261	$39,337	.34%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	74	$874,635	$26,239	.23%
HOME FURNISHING STORES	51	$6,052,002	$181,558	1.58%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	107	$2,508,936	$75,239	.66%
* GROUP TOTALS *	232	$9,435,573	$283,036	2.47%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	20	$233,439	$7,003	.06%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	20	$233,439	$7,003	.06%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	5	$88,475	$2,655	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	16	$253,009	$7,590	.07%
SPORTING GOODS STORES	8	$40,397	$1,211	.01%
BOOKS AND STATIONERY STORES	30	$515,465	$15,464	.13%
JEWELRY STORES	16	$431,870	$12,956	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	17	$258,310	$7,750	.07%
GIFT AND NOVELTY SHOPS	14	$1,522,960	$45,690	.40%
MAIL ORDER STORES	26	$5,844,805	$175,343	1.53%
VENDING MACHINES	30	$1,087,189	$32,616	.28%
DIRECT SELLING	131	$8,588,286	$257,640	2.24%
FUEL AND ICE DEALERS	35	$778,703	$23,362	.20%
FLORISTS	4	$1,317	$40	.00%
OTHER SPECIALTY SHOPS	173	$15,474,218	$464,227	4.04%
* GROUP TOTALS *	505	$34,865,004	$1,046,544	9.12%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	74	$1,524,013	$45,717	.40%
HOTELS AND OTHER LODGING PLACES	5	$80,138	$2,404	.02%
LAUNDRY AND CLEANING	40	$629,827	$18,896	.16%
PHOTOGRAPHIC STUDIOS	24	$410,424	$12,312	.11%
BEAUTY SHOPS	2	$13,484	$404	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	17	$313,317	$9,401	.08%
BUILDING MAINTENANCE	22	$1,000,622	$30,019	.26%
EMPLOYMENT AGENCIES	2	$1,364	$41	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	617	$27,221,945	$816,661	7.11%
AUTOMOBILE RENTAL AND STORAGE	23	$88,843	$2,664	.02%
AUTOMOBILE REPAIR AND SERVICES	21	$2,265,278	$67,958	.59%
ELECTRICAL REPAIR	37	$693,120	$20,796	.18%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$0	$0	.00%
MISCELLANEOUS REPAIR	85	$1,548,352	$46,448	.40%
MOTION PICTURE THEATRES	11	$217,018	$6,511	.06%
AMUSEMENT PARKS AND SERVICES	23	$188,406	$5,647	.05%
EDUCATION INSTITUTIONS	4	$32,798	$984	.01%
OTHER SERVICES	39	$915,029	$27,452	.24%
* GROUP TOTALS *	1,048	$37,143,978	$1,114,315	9.71%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	59	$1,077,866	$32,335	.28%
FURNITURE AND HOME FURNISHINGS	33	$423,490	$12,703	.11%
CONSTRUCTION MATERIALS	488	$16,173,934	$485,229	4.23%
FARM AND CONSTRUCTION MACHINERY	1,218	$56,231,364	$1,686,951	14.69%
MISCELLANEOUS DURABLE GOODS	98	$2,425,929	$72,778	.63%
APPAREL, PIECE GOODS	21	$614,251	$18,428	.16%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	60	$1,550,993	$46,530	.41%
MISCELLANEOUS NONDURABLE GOODS	366	$13,854,992	$415,644	3.62%
* GROUP TOTALS *	2,343	$92,352,819	$2,770,598	24.13%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	34	$572,596	$17,177	.15%
MINING	11	$622,018	$18,662	.16%
GENERAL CONTRACTORS	248	$8,683,463	$260,502	2.27%
PLUMBING AND HEATING CONTRACTORS	75	$1,678,204	$50,346	.44%
PAINTING CONTRACTORS	16	$120,360	$3,610	.03%
ELECTRICAL CONTRACTORS	57	$1,214,961	$36,450	.32%
CARPENTRY CONTRACTORS	24	$90,130	$2,704	.02%
OTHER SPECIAL TRADE CONTRACTORS	239	$4,823,730	$144,711	1.26%
FOOD MANUFACTURERS	72	$4,777,216	$143,317	1.25%
APPAREL AND TEXTILE MANUFACTURERS	42	$1,223,313	$36,699	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	173	$5,214,052	$156,418	1.36%
PUBLISHERS OF BOOKS AND NEWSPAPERS	33	$1,810,597	$54,318	.47%
COMMERCIAL PRINTERS	66	$6,806,542	$204,196	1.78%
NONMETALLIC PRODUCT MANUFACTURERS	326	$15,766,260	$472,995	4.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,002	$75,484,785	$2,264,536	19.73%
MISCELLANEOUS MANUFACTURERS	200	$16,134,462	$484,032	4.22%
TEMPORARY RETAILERS	75	$1,486,106	$44,469	.39%
* GROUP TOTALS *	2,693	$146,508,795	$4,395,142	38.29%
* LATE FILERS *	293	$5,679,856	$170,399	1.48%
** GRAND TOTAL **	7,641	$382,666,922	$11,479,854	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	647	$254,569
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	991	$1,945,020
UTILITIES, COMMUNICATION, AND TRANSPORTATION	508	$486,881
VENDORS (WHOLESALE AND RETAIL)	931	$460,200
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	958	$241,368
SERVICES (OTHER THAN PROFESSIONAL)	515	$104,023
MISCELLANEOUS	132	$52,898
** GRAND TOTAL **	4,682	$3,544,959

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	19	$3,248	JONES	30	$8,520
ADAMS	7	$809	KEOKUK	12	$131
ALLAMAKEE	34	$4,322	KOSSUTH	31	$1,628
APPANOOSE	15	$37,816	LEE	77	$145,800
AUDUBON	9	$4,287	LINN	290	$349,298
BENTON	27	$3,990	LOUISA	21	$27,509
BLACK HAWK	215	$406,816	LUCAS	11	$4,113
BOONE	31	$7,745	LYON	27	$1,374
BREMER	37	$7,472	MADISON	10	$2,800
BUCHANAN	23	$2,214	MAHASKA	37	$10,547
BUENA VISTA	34	$9,151	MARION	31	$29,066
BUTLER	25	$3,620	MARSHALL	75	$79,060
CALHOUN	15	$7,129	MILLS	8	$2,223
CARROLL	50	$27,990	MITCHELL	28	$4,551
CASS	37	$8,269	MONONA	23	$5,332
CEDAR	26	$2,613	MONROE	17	$2,960
CERRO GORDO	107	$59,358	MONTGOMERY	30	$8,753
CHEROKEE	16	$1,590	MUSCATINE	59	$116,800
CHICKASAW	27	$19,591	OBRIEN	40	$2,924
CLARKE	5	$248	OSCEOLA	17	$2,612
CLAY	46	$15,270	PAGE	45	$4,404
CLAYTON	29	$4,766	PALO ALTO	20	$8,754
CLINTON	83	$107,826	PLYMOUTH	26	$11,911
CRAWFORD	33	$14,797	POCAHONTAS	24	$2,781
DALLAS	33	$12,044	POLK	566	$710,773
DAVIS	22	$2,585	POTTAWATTAMIE	122	$23,076
DECATUR	5	$198	POWESHIEK	37	$43,042
DELAWARE	23	$6,757	RINGGOLD	6	$60
DES MOINES	85	$54,083	SAC	33	$5,203
DICKINSON	26	$2,353	SCOTT	224	$261,905
DUBUQUE	180	$195,891	SHELBY	36	$4,811
EMMET	26	$9,357	SIOUX	56	$15,065
FAYETTE	30	$5,448	STORY	90	$53,510
FLOYD	34	$33,846	TAMA	24	$6,912
FRANKLIN	23	$3,108	TAYLOR	10	$85
FREMONT	16	$1,803	UNION	16	$6,824
GREENE	20	$2,760	VAN BUREN	8	$536
GRUNDY	28	$3,735	WAPELLO	63	$41,093
GUTHRIE	19	$1,382	WARREN	26	$6,477
HAMILTON	41	$31,946	WASHINGTON	36	$1,767
HANCOCK	18	$4,617	WAYNE	14	$555
HARDIN	63	$14,319	WEBSTER	76	$27,014
HARRISON	19	$10,898	WINNEBAGO	33	$16,241
HENRY	32	$4,556	WINNESHIEK	30	$10,421
HOWARD	23	$1,392	WOODBURY	161	$89,690
HUMBOLDT	23	$3,548	WORTH	10	$421
IDA	16	$2,654	WRIGHT	33	$12,410
IOWA	19	$32,743			
JACKSON	31	$5,405	OUT OF STATE	1	$49
JASPER	45	$57,630			
JEFFERSON	24	$4,299			
JOHNSON	108	$102,873	GRAND TOTAL	4,682	$3,544,959